

FINAL ANNUAL BUDGET OF

//KHARA HAIS MUNICIPALITY

2013/14 TO 2015/16

MEDIUM TERM REVENUE AND

EXPENDITURE FORECASTS

Adopted by Council on

30 May 2013

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Abbreviations and Acronyms

AMR	Automated Meter Reading
ASGISA	Accelerated and Shared Growth Initiative
BPC	Budget Planning Committee
CBD	Central Business District
CFO	Chief Financial Officer
CM	City Manager
CPI	Consumer Price Index
CRRF	Capital Replacement Reserve Fund
DBSA	Development Bank of South Africa
DoRA	Division of Revenue Act
DWA	Department of Water Affairs
EE	Employment Equity
EEDSM	Energy Efficiency Demand Side Management
EM	Executive Mayor
FBS	Free basic services
GAMAP	Generally Accepted Municipal Accounting Practice
GDP	Gross domestic product
GDS	Gauteng Growth and Development Strategy
GFS	Government Financial Statistics
GRAP	General Recognised Accounting Practice
HR	Human Resources
HSRC	Human Science Research Council
IDP	Integrated Development Strategy
IT	Information Technology
kℓ	kilolitre
km	kilometre
KPA	Key Performance Area
KPI	Key Performance Indicator
kWh	kilowatt
ℓ	litre
LED	Local Economic Development
MEC	Member of the Executive Committee
MFMA	Municipal Financial Management Act
MIG	Municipal Infrastructure Grant
MMC	Member of Mayoral Committee
MPRA	Municipal Properties Rates Act
MSA	Municipal Systems Act
MTEF	Medium-term Expenditure Framework
MTREF	Medium-Term Revenue and Expenditure Framework
NERSA	National Electricity Regulator South Africa
NGO	Non-Governmental organisations
NKPIs	National Key Performance Indicators
OHS	Occupational Health and Safety
OP	Operational Plan
PBO	Public Benefit Organisations
PHC	Provincial Health Care
PMS	Performance Management System
PPE	Property Plant and Equipment
PPP	Public Private Partnership
PTIS	Public Transport Infrastructure System
RG	Restructuring Grant
RSC	Regional Services Council
SALGA	South African Local Government Association
SAPS	South African Police Service
SDBIP	Service Delivery Budget Implementation Plan
SMME	Small Micro and Medium Enterprises

Part 1 – Annual Budget

1.1 Mayor's Report

In his Budget Speech to Parliament on 17 February 2010, the Minister of Finance said: *"We cannot expect to do the same old things and expect different results"*. In the past three years, the world economy has gone through its deepest recession in over 70 years. Signals are that the recovery is still fragile and many commentators caution that current positive economic trends may be short-lived and that the world economy may yet experience a second recessionary wave. //Khara Hais Municipality was in no way immune to the harsh economic realities associated with the recession. Among the impacts are the serious cash flow challenges currently being experienced by the municipality due to among other things the depletion of cash-backed reserves; historic expenditure patterns and a general lack of "doing business smarter".

Management within local government has a significant role to play in strengthening the link between the citizen and government's overall priorities and spending plans. The goal should be to enhance service delivery aimed at improving the quality of life for all people within the //Khara Hais Municipality. Budgeting is primarily about the choices that the municipality has to make between competing priorities, available financial resources and fiscal realities. The challenge is to do more with the available resources. We need to remain focused on the effective delivery of the core municipal services through the application of efficient and effective service delivery mechanisms.

We, as leaders, have the power to take decisions and had to take hard decisions on how we will use available resources. We cannot please everyone and everyone will not necessarily agree with these decisions. Bill Cosby once said: *"I don't know the key to success, but the key to failure is trying to please everybody."*

The application of sound financial management principles for the compilation of the municipality's financial plan is essential and critical to ensure that the municipality remains financially viable and that sustainable municipal services are provided economically and equitably to all communities.

We as 1ouncilors and senior management together with the inputs and comments of the local community has developed an IDP and a credible and sustainable budget with

realistically anticipated revenue sources to improve the quality of our people's life. Unfortunately our needs are far greater than our available resources and therefore not nearly enough of the developmental needs identified in our developed IDP could be met with the available financial resources. It is however a worldwide problem that identified needs by far exceeds available financial resources and therefore we had to prioritise our needs and implement those projects and programmes that have the biggest affect in improving our people's quality of life.

Based on the comments and inputs received on the draft IDP and draft budget and proposed tariffs, it is recommended that Council adopt the following budget resolutions.

1.2 Council Resolutions

On 30 May 2013 the Council of //Khara Hais Municipality met in the Council Chambers of //Khara Hais Municipality to consider the annual budget of the municipality for the financial year 2013/2014. The Council approved and adopted the following resolutions:

1. The Council of //Khara Hais Municipality, acting in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) approves and adopts:

    1.1. The draft annual budget of the municipality for the financial year 2013/2014 and the multi-year and single-year operating and capital appropriations as set out in the following tables:
        1.1.1. Budgeted Financial Performance (revenue and expenditure by standard classification) as contained in Table 18 on page 30;
        1.1.2. Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in Table 19 on page 31;
        1.1.3. Budgeted Financial Performance (revenue by source and expenditure by type) as contained in Table 21 on page 33; and
        1.1.4. Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source as contained in Table 22 on page 36.

    1.2. The financial position, cash flow budget, cash-backed reserve / accumulated surplus, asset management and basic service delivery targets are approved as set out in the following tables:

1.2.1. Budgeted Financial Position as contained in Table 23 on page 37;
1.2.2. Budgeted Cash Flows as contained in Table 24 on page 39;
1.2.3. Cash backed reserves and accumulated surplus reconciliation as contained in Table 25 on page 40;
1.2.4. Asset management as contained in Table 26 on page 42; and
1.2.5. Basic service delivery measurement as contained in Table 27 on page 44.

2. The Council of //Khara Hais Municipality, acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect from 1 July 2013:

2.1. The tariffs for property rates – as set out in Annexure B (Draft Tariff List);

2.2. The tariffs for electricity – as set out in Annexure B (Draft Tariff List);

2.3. The tariffs for the supply of water – as set out in Annexure B (Draft Tariff List);

2.4. The tariffs for sanitation services – as set out in Annexure B (Draft Tariff List); and

2.5. The tariffs for solid waste services – as set out in Annexure B (Draft Tariff List).

3. The Council of //Khara Hais Municipality, acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect from 1 July 2013 the tariffs for all other services, as set out in Annexure B (Draft Tariff List).

4. To give proper effect to the municipality's draft annual budget, the Council of //Khara Hais Municipality approves:

4.1. That cash backing is implemented through the utilisation of a portion of the revenue generated from property rates to ensure that all capital reserves and provisions, unspent long-term loans and unspent conditional grants are cash backed as required in terms of the municipality's funding and reserves policy as prescribed by section 8 of the Municipal Budget and Reporting Regulations.

4.2. That the municipality be permitted to enter into long-term loans for the funding of the capital programmes in respect of the 2013/2014 financial year limited to an amount of R 26.3 million; R 22.9 million and R 21.7 million per financial year of the MTREF in terms of Section 46 of the Municipal Finance Management Act.

4.3. That the Municipal Manager be authorised to sign all necessary agreements and documents to give effect to the above lending programme.

1.3 Executive Summary

The application of sound financial management principles for the compilation of the municipality's financial plan is essential and critical to ensure that the municipality remains financially viable and that municipal services are provided sustainably, economically and equitably to all communities.

The municipality's business and service delivery priorities were reviewed as part of this year's planning and budget process. Where appropriate, funds were transferred from low- to high-priority programmes so as to maintain sound financial stewardship. A critical review was also undertaken of expenditures on non-core and 'nice to have' items. This has resulted in savings to the municipality. Key areas where savings were 4ouncilo were on telephone and internet usage, printing, workshops, overseas and national travel, accommodation, and catering.

The municipality has embarked on implementing a range of revenue collection strategies to 4ouncilo the collection of debt owed by consumers. Furthermore, the municipality has undertaken various customer care initiatives to ensure the municipality truly involves all citizens in the process of ensuring a people lead government.

National Treasury's MFMA Circular No. 58,59 and 67 were used to guide the compilation of the 2013/2014 MTREF.

The main challenges experienced during the compilation of the 2013/2014 MTREF can be 5ouncilors as follows:

- The on-going difficulties in the national and local economy;
- Aging water, sewerage, roads and electricity infrastructure;
- The need to 5 ouncilors 5 i projects and expenditure within the existing resource envelope given the cash flow realities and declining cash-backed reserves of the municipality;
- The increased cost of bulk water and electricity (due to tariff increases from DWA and Eskom), which is placing upward pressure on service tariffs to residents. Continuous high tariff increases are not sustainable – as there will be point where services will no-longer be affordable;
- Wage increases for municipal staff that continue to exceed consumer inflation, as well as the need to fill critical vacancies;
- Affordability of capital projects – original allocations had to be reduced and the operational expenditure associated with prior year's capital investments needed to be factored into the budget as part of the 2013/2014 MTREF process; and
- Availability of affordable capital / borrowing.

The following budget principles and guidelines directly informed the compilation of the 2013/2014 MTREF:

- The 2012/2013 Adjustments Budget priorities and targets, as well as the base line allocations contained in that Adjustments Budget were adopted as the upper limits for the new baselines for the 2013/2014 annual budget;
- Intermediate service level standards were used to inform the measurable objectives, targets and backlog eradication goals;
- Tariff and property rate increases should be affordable and should generally not exceed inflation as measured by the CPI; except where there are price increases in the inputs of services that are beyond the control of the municipality, for instance the wage negotiations as well as cost of bulk water and electricity. In addition, tariffs need to remain or move towards being cost reflective, and should take into account the need to address infrastructure backlogs;
- There will be no budget allocated to national and provincial funded projects unless the necessary grants to the municipality are reflected in the national and provincial budget and have been 5ouncil as required by the annual Division of Revenue Act;

- Expenditure on certain items were limited and for the following items and allocations to these items it had to be supported by a list and / or motivation setting out the intention and cost of the expenditure which was used to prioritise expenditures:
  - Special Projects;
  - Consultant Fees;
  - Furniture and office equipment;
  - Special Events;
  - Refreshments and entertainment;
  - Ad-hoc travelling; and
  - Subsistence, Travelling & Conference fees (national & international).

In view of the aforementioned, the following table is a consolidated overview of the proposed 2013/2014 Medium-term Revenue and Expenditure Framework:

Table 1: Consolidated Overview of the 2013/2014 MTREF

R thousands	2012/2013 Adjusted	Budget Year 2013/14	2013/14 % Increase	Budget Year +1 2014/15	2014/15 % Increase	Budget Year +2 2015/16	2015/16 % Increase
Total Operating Revenue	427 763	465 434	8.8%	490 599	5.4%	522 157	6.4%
Total Operating Expenditure	550 398	585 008	6.3%	613 364	4.8%	652 632	6.4%
Surplus/(Deficit)	(122 634)	(119 574)	-2.5%	(122 765)	2.7%	(130 475)	6.3%
Total Capital Expenditure	60 775	37 044	-39.0%	23 909	-35.5%	23 704	-0.9%

Total operating revenue has grown by 8.8% or R 37.7 million for the 2013/2014 financial year when compared to the 2012/2013 Adjustments Budget. For the two outer years, operational revenue will increase by 5.4% and 6.4% respectively; equating to a total revenue growth of R 94.4 million over the MTREF when compared to the 2012/2013 financial year.

Total operating expenditure for the 2013/2014 financial year has been appropriated at R 585.0 million and translates into a budgeted deficit of R 119.6 million. When compared to the 2012/2013 Adjustments Budget; operating expenditure has grown by 6.3% in the 2013/2014 budget and by 4.8% and 6.4% for each of the respective outer years of the MTREF. The operating deficit for the two outer years steadily increases to R 122.8 million and R 130.5 million. Note that the implementation of GRAP 17 accounting standard has meant bringing a range of assets previously not included in the assets register onto the register. This has resulted in a significant increase in depreciation relative to previous years. This additional off-setting depreciation is not included in the budget for tariff calculation

purposes. However, the municipality can expect to generate an operating deficit when the 2013/2014 annual financial statements are compiled compliant with the Accounting Standards since this off-setting depreciation is reflected in the Statement of Financial Performance and not directly to the Statement of Changes in Net Assets. If the non-cash items are being deducted from the operational deficit an cash surplus of R 2.5 million for the 2013/2014 budget and R 6.3 million for the respective outer years of the MTREF will be generated.

The capital budget of R 65.8 million for 2013/2014 is 54.5% less when compared to the 2012/2013 Adjustment Budget. The reduction is due to various projects being 7ouncilor in the previous financial year as well as affordability constraints in the light of current economic circumstances. The capital programme further decreases to R 52.8 million in the 2014/2015 financial year and then evens out in 2015/2016 to R 51.4 million. A substantial portion of the capital budget will be funded from borrowing over MTREF with anticipated borrowings of R 26.3 million; R 22.9 million and R 21.7 million in each of the financial years of the MTREF. Borrowing will contribute 39.9%, 43.4% and 42.2% of capital expenditure in each of the MTREF years; and, government grants and transfers will contribute 56.3%, 45.3% and 46.1% of capital expenditure in each of the MTREF years. The balance will be funded from internally generated funds. Note that the municipality has reached its prudential borrowing limits and so there is very little scope to substantially increase these borrowing levels over the medium-term. The repayment of capital and interest (debt services costs) has substantially increased over the past four years as a result of the aggressive capital infrastructure programme implemented over the past four years. Consequently, the capital budget remains relatively flat over the medium-term.

1.4 Operating Revenue Framework

For //Khara Hais Municipality to continue improving the quality of services provided to its citizens it needs to generate the required revenue. In these tough economic times strong revenue management is fundamental to the financial sustainability of every municipality. The reality is that we are faced with development backlogs and poverty. The expenditure required to address these challenges will inevitably always exceed available funding; hence difficult choices have to be made in relation to tariff increases and balancing expenditures against realistically anticipated revenues.

The municipality’s revenue strategy is built around the following key components:

- National Treasury's guidelines and macroeconomic policy;
- Growth in the municipality and continued economic development;
- Efficient revenue management, which aims to ensure a 99 per cent annual collection rate for property rates and other key service charges;
- Electricity tariff increases as approved by the National Electricity Regulator of South Africa (NERSA);
- Achievement of full cost recovery of specific user charges especially in relation to trading services;
- Determining the tariff escalation rate by establishing / calculating the revenue requirement of each service;
- The municipality's Property Rates Policy approved in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA);
- Increase ability to extend new services and recover costs;
- The municipality's Indigent Policy and rendering of "free" basic services; and
- Tariff policies of the municipality.

The following Table 2 is a summary of the 2013/2014 MTREF (classified by main revenue source). In line with the formats prescribed by the Municipal Budget and Reporting Regulations, capital transfers and contributions are excluded from the operating statement, as inclusion of these revenue sources would distort the calculation of the operating surplus / (deficit).

Table 2 Summary of revenue classified by main revenue source

Description / R thousand	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue By Source									
Property rates	34 970	38 104	41 242	48 654	48 769	48 769	61 170	64 743	69 155
Property rates - penalties & collection charges	–	–							
Service charges - electricity revenue	108 081	143 213	171 615	194 082	196 419	196 419	213 283	230 254	248 581
Service charges - water revenue	34 312	35 861	37 086	43 412	43 442	43 442	47 118	49 736	53 218
Service charges - sanitation revenue	19 044	20 356	23 065	24 842	25 171	25 171	26 933	28 818	29 020
Service charges - refuse revenue	12 552	14 390	16 948	22 659	22 660	22 660	24 346	25 943	27 759
Service charges - other	–	–							
Rental of facilities and equipment	5 754	4 404	6 371	6 192	6 519	6 519	7 018	7 512	8 045
Interest earned - external investments	2 428	856	1 023	1 512	1 235	1 235	1 005	1 065	1 129
Interest earned - outstanding debtors	1 791	2 123	2 344	2 902	1 597	1 597	1 682	1 783	1 890
Dividends received	–	–							
Fines	1 001	1 386	1 521	1 611	1 938	1 938	2 055	2 178	2 309
Licences and permits	1 232	1 554	1 732	1 669	1 565	1 565	1 658	1 758	1 863
Agency services	2 830	3 075	3 245	3 415	3 280	3 280	3 477	3 685	3 907
Transfers recognised - operational	70 322	48 786	56 218	66 551	70 461	70 461	64 764	66 648	69 117
Other revenue	2 980	3 263	3 293	2 751	4 108	4 108	3 926	4 056	4 299
Gains on disposal of PPE	71	48			600	600	7 000	2 420	1 865
Total Revenue (excluding capital transfers and contributions)	297 367	317 419	365 704	420 253	427 763	427 763	465 434	490 599	522 157

The following Table 3 shows the percentage growth in revenue by main revenue source.

Table 3 Percentage growth in revenue by main revenue source

Description / R thousand	Current Year 2012/13		2013/14 Medium Term Revenue & Expenditure Framework					
	Adjusted Budget	%	Budget Year 2013/14	%	Budget Year +1 2014/15	%	Budget Year +2 2015/16	%
Revenue By Source								
Property rates	48 769	11.4%	61 170	13.1%	64 743	11.9%	69 155	11.9%
Property rates - penalties & collection char	–	0.0%	–	0.0%	–	0.0%	–	0.0%
Service charges - electricity revenue	196 419	45.9%	213 283	45.8%	230 254	46.8%	248 581	47.2%
Service charges - water revenue	43 442	10.2%	47 118	10.1%	49 736	10.2%	53 218	10.2%
Service charges - sanitation revenue	25 171	5.9%	26 933	5.8%	28 818	5.9%	29 020	5.5%
Service charges - refuse revenue	22 660	5.3%	24 346	5.2%	25 943	5.3%	27 759	5.3%
Service charges - other	–	0.0%	–	0.0%	–	0.0%	–	0.0%
Rental of facilities and equipment	6 519	1.5%	7 018	1.5%	7 512	1.5%	8 045	1.5%
Interest earned - external investments	1 235	0.3%	1 005	0.2%	1 065	0.2%	1 129	0.2%
Interest earned - outstanding debtors	1 597	0.4%	1 682	0.4%	1 783	0.4%	1 890	0.4%
Dividends received	–	0.0%	–	0.0%	–	0.0%	–	0.0%
Fines	1 938	0.5%	2 055	0.4%	2 178	0.4%	2 309	0.4%
Licences and permits	1 565	0.4%	1 658	0.4%	1 758	0.4%	1 863	0.4%
Agency services	3 280	0.8%	3 477	0.7%	3 685	0.8%	3 907	0.7%
Transfers recognised - operational	70 461	16.5%	64 764	13.9%	66 648	14.1%	69 117	14.0%
Other revenue	4 108	1.0%	3 926	0.8%	4 056	0.7%	4 299	0.7%
Gains on disposal of PPE	600	0.1%	7 000	1.5%	2 420	1.5%	1 865	1.5%
Total Revenue (excluding capital transfers and contributions)	427 763	100.0%	465 434	100.0%	489 895	100.0%	524 183	100.0%
Total Revenue from rates and service charges	336 460	78.7%	372 849	80.1%	399 494	81.5%	427 733	81.6%

Revenue generated from rates and services charges forms a significant percentage of the revenue basket for the municipality. Rates and service charge revenues comprise more than three quarters of the total revenue mix. In the 2012/2013 financial year, revenue from rates and services charges totaled R 336.5 million or 78.7%. This increases to R 372.8 million, R 339.5 million and R 427.7 million in the respective financial years of the MTREF. A notable trend is the increase in the total percentage revenue generated from rates and services charges which increases from 78.7% in 2012/2013 to 81.6% in 2015/2016. This growth can be mainly attributed to the increased share that the sale of electricity contributes to the total revenue mix, which in turn is due to rapid increases in the Eskom tariffs for bulk electricity. The above table excludes revenue foregone arising from discounts and rebates associated with the tariff policies of the Municipality. Details in this regard are contained in Table 64 MBRR SA1 (see page 134).

Electricity sales is the largest revenue source 9ouncilo 45.8% or R 213.3 million rand and increases to R 248.6 million by 2015/2016. Property rates is the second largest revenue source 9ouncilo 13.1% or R 61.2 million rand and increases to R 69.2 million by 2015/2016. Water is the third largest revenue source 9 ouncilo 10.1% or R 47.1 million rand and

increases to R 53.2 million by 2015/2016. Departments have been urged to review the tariffs of these items on an annual basis to ensure they are cost reflective and market related.

Operating grants and transfers totals R 70.5 million in the 2012/2013 financial year and steadily increases to R 69.1 million by 2015/2016. Note that the year-on-year growth for the 2013/2014 financial year is 8.8% and 5.4% and 6.4% for the two outer years. The following table gives a breakdown of the various operating grants and subsidies allocated to the municipality over the medium term:

Table 4 Operating Transfers and Grant Receipts

Description / R thousand	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
RECEIPTS:									
Operating Transfers and Grants									
National Government:	34 716	43 586	49 351	56 141	56 141	56 141	61 334	63 071	65 104
Local Government Equitable Share	31 859	40 532	46 120	52 652	52 652	52 652	53 914	56 126	57 390
Finance Management	1 000	1 200	1 106	1 500	1 500	1 500	1 550	1 600	1 650
Municipal Systems Improvement	755	750	625	800	800	800	890	934	967
Health Subsidy	1 102	1 104	–	–	–	–	–	–	–
Integrated National Electrification Programme Grant	–	–	–	–	–	–	123	–	–
Extended Public Works Programme	–	–	–	–	–	–	1 093	737	1 228
Municipal Infrastructure Grant (MIG)	–	–	1 500	1 189	1 189	1 189	3 764	3 674	3 869
Provincial Government:	27 084	6 617	3 217	5 123	11 604	11 604	3 430	3 577	4 013
Housing	23 752	5 513	1 852	1 600	9 733	9 733	1 500	1 590	1 685
Health subsidy	2 155	108	1 170	1 209	1 209	1 209	1 275	1 332	1 397
Libraries	1 176	196	196	929	652	652	655	655	931
Capacity Building	–	–	–	–	–	–	–	–	–
Department of Water Affairs	–	–	–	1 385	–	–	–	–	–
Infrastructure Development	–	–	–	–	–	–	–	–	–
Promotion and Outreach Programme	–	–	–	–	10	10	–	–	–
Library Current Awareness Services	–	–	–	–	–	–	–	–	–
COGHSTA Subsidy	–	800	–	–	–	–	–	–	–
District Municipality:	–	–	–	–	–	–	–	–	–
Other grant providers:	585	340	1 614	5 286	2 715	2 715	–	–	–
SETA Training Subsidy	384	320	763	813	700	700	–	–	–
VAT Circular 48	–	–	–	4 473	2 015	2 015	–	–	–
Other	201	20	840	–	–	–	–	–	–
Upington Super Salt (Pty) Ltd	–	–	10	–	–	–	–	–	–
De Duine	–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	62 385	50 542	54 182	66 551	70 461	70 461	64 764	66 648	69 117

Tariff-setting is a pivotal and strategic part of the compilation of any budget. When rates, tariffs and other charges were revised, local economic conditions, input costs and the affordability of services were taken into account to ensure the financial sustainability of the municipality.

National Treasury continues to encourage municipalities to keep increases in rates, tariffs and other charges as low as possible. Municipalities must justify in their budget documentation all increases in excess of the 6% upper boundary of the South African Reserve Bank's inflation target. Excessive increases are likely to be counterproductive, resulting in higher levels of non-payment.

The percentage increases of both Eskom and DWA bulk tariffs are far beyond the mentioned inflation target. Given that these tariff increases are determined by external agencies, the impact they have on the municipality's electricity and in these tariffs are largely outside the control of the municipality. Discounting the impact of these price increases in lower consumer tariffs will erode the municipality's future financial position and viability.

It must also be appreciated that the consumer price index, as measured by CPI, is not a good measure of the cost increases of goods and services relevant to municipalities. The basket of goods and services 11ouncilo for the calculation of the CPI consist of items such as food, petrol and medical services; whereas the cost drivers of a municipality are informed by items such as the cost of remuneration of salaries and allowances, bulk purchases of electricity and water, petrol, diesel, chemicals, cement, etcetera. The current challenge facing the municipality is managing the gap between cost drivers and tariffs levied, as any shortfall must be made up by either operational efficiency gains or service level reductions. Within this framework the municipality has undertaken the tariff setting process relating to service charges as follows.

1.4.1 Property Rates

Property rates partially cover the cost of the provision of general services. However, some of these costs are 11ouncilors through profits generated from trading services (electricity and water sales). Determining the effective property rate tariff is therefore an integral part of the municipality's budgeting process.

National Treasury's MFMA Circular No. 51 deals, inter alia with the implementation of the Municipal Property Rates Act, with the regulations issued by the Department of Co-operative Governance. These regulations came into effect on 1 July 2009 and prescribe the rate ratio for the non-residential categories, public service infrastructure and agricultural properties relative to residential properties to be 0.25:1. The implementation of these regulations was

done in the 2009/2010 budget process and the Property Rates Policy of the Municipality has been amended accordingly.

The following stipulations in the Property Rates Policy are highlighted:

- The first R 45 000 of the market value of a property used for residential purposes is excluded from the rate-able value (Section 17(h) of the MPRA);
- 100% rebate may be granted to registered indigents in terms of the Customer Care, Credit Control, Debt Collection and Indigent Support Policy;
- For pensioners, physically and mentally disabled persons, a rebate of 20% to 100% (calculated on a sliding scale) will be granted to owners of rate-able property if the total gross income of the applicant and / or his / her spouse, if any, does not to exceed the amount R 5 360 per month. In this regard the following stipulations are relevant:
  - The rate-able property concerned must be occupied only by the applicant and his/her spouse, if any, and by dependents without income;
  - The applicant must submit proof of his/her age and identity and, in the case of a physically or mentally handicapped person, proof of certification by a Medical Officer of Health, also proof of the annual income from a social pension;
  - The applicant's account must be paid in full, or if not, an arrangement to pay the debt should be in place; and
  - The property must be 12ouncilors12 as residential; and
- The Municipality may award a 100% grant-in-aid on the assessment rates of rate-able properties of certain classes such as registered welfare organisations, institutions or organisations performing charitable work, sports grounds used for purposes of amateur sport. The owner of such a property must apply in the prescribed format for such a grant.
- Agricultural properties in terms of the //Khara Hais Municipality's Property Rates Policy may qualify for a further rebate of up to 20%. The owner of such a property must apply in the prescribed format for such a rebate.

It needs to be noted that //Khara Hais Municipality do have two property rates policies. One for the original jurisdictional area of the municipality before the 18 May 2011 municipal elections and one for the jurisdictional area of the Siyanda District Municipality that was incorporated within the //Khara Hais Municipality's jurisdictional area after the municipal elections that were held on 18 May 2011. The reason why the Property Rates Policy of the Siyanda District Municipality was retained was because it included a phasing-in contractual arrangement for agricultural properties. In the case of //Khara Hais Municipality no phasing-in

arrangements were in place since all agricultural properties were already taxed by the municipality for many years.

The categories of rate-able properties for purposes of levying rates and the proposed rates for the 2013/2014 financial year based on the ±7% increase from 1 July 2013 is contained in Table 5 below.

Table 5 Comparison of proposed rates to levied for the 2013/14 financial year

Category		Current Tariff from (1 July 2012)	Proposed Tariff from (1 July 2013)
		Cent / R 1	Cent / R 1
//Khara Hais Municipality Jurisdictional Area before the 18 May 2011 municipal elections			
Residential properties	(Ratio 1.00 : 1.00)	1,2624	1,3507
Residential Zone 3 properties	(Ratio 1.00 : 1.25)	N/A	1,6885
Undeveloped properties	(Ratio 1.00 : 2.00)	N/A	2,7016
Business properties	(Ratio 1.00 : 1.10 / 1.50)	1,8936	2.0261
Industrial properties	(Ratio 1.00 : 1.10 / 1.50)	1,8936	2.0261
State Residential properties	(Ratio 1.00 : 1.00)	1,2624	1,3507
State Other properties	(Ratio 1.00 : 1.50)	N/A	2.0261
Agricultural properties	(Ratio 1.00 : 0.25)	0,3156	0,3376
//Siyanda District Municipality Jurisdictional Area before the 18 May 2011 municipal elections			
Residential properties	(Ratio 1.00 : 1.00)	0,7212	0,7716
Business properties	(Ratio 1.00 : 1.25 / 1.50)	1,0818	1,1575
Public Infrastructure	(Ratio 1.00 : 0.25)	0,1803	0,1929
Agricultural properties	(As per agreement)	0,0564	0,0603

1.4.2 Sale of Water and Impact of Tariff Increases

South Africa faces similar challenges with regard to water supply as it did with electricity, since demand growth outstrips supply. Consequently, National Treasury is encouraging all municipalities to carefully review the level and structure of their water tariffs to ensure:

- Water tariffs are fully cost-reflective – including the cost of maintenance and renewal of purification plants, water networks and the cost associated with reticulation expansion;
- Water tariffs are structured to protect basic levels of service and ensure the provision of free water to the poorest of the poor (indigent households); and
- Water tariffs are designed to encourage efficient and sustainable consumption.

In addition National Treasury has urged all municipalities to ensure that water tariff structures are cost reflective by 2014. Better maintenance of infrastructure and cost-reflective tariffs will

ensure that the supply challenges are managed in future to ensure sustainability. The municipality pumps its raw water from the Orange River and pays DWA for it.

A tariff increase of ±7% from 1 July 2013 for water is proposed. This is based on input cost assumptions (bulk water purchases from DWA); the cost of other inputs like chemicals, vehicle costs and salaries; and, a surplus generated on the water service of a minimum 15%. In addition 10 kℓ water per month will again be granted through the equitable share grant to all registered indigent households.

A summary of the proposed tariffs for households (residential) and non-residential are as follows:

Table 6 Proposed Water Tariffs

CATEGORY	CURRENT TARIFFS 2012/2013 Rand per kℓ	PROPOSED TARIFFS 2013/2014 Rand per kℓ
RESIDENTIAL		
Basic charge per month	0.00	0.00
1 to 6 kℓ per month	4.36	4.67
7 to 18 kℓ per month	6.93	6.78
19 to 90 kℓ / 19 – 50 kℓ per month	4.24	4.77
More than 91 kℓ / 51 – 80 kℓ per month	5.33	5.24
More than 81 kℓ	N/A	6.00
NON-RESIDENTIAL		
Basic charge per month	246.00 / 676.00	263.22 / 723.32
1 to 6 kℓ per month	2.33	2.49
7 to 18 kℓ per month	3.94	4.22
19 to 90 kℓ per month	3.94	4.22
More than 91 kℓ per month	4.24	4.54

The following Table 7 shows the impact of the proposed increases in water tariffs on the water charges for a single dwelling-house.

Table 7 Comparison between current water charges and increases (Domestic)

Monthly Consumption kℓ	Current Amount Payable R	Proposed Amount Payable R	Difference / Increase R	Percentage Change
20	117.80	118.92	1.12	1.0%
30	160.20	166.62	6.42	4.0%
40	202.60	214.32	11.72	5.8%
50	245.00	262.02	17.02	6.9%
80	372.20	419.22	47.02	12.6%
100	467.90	539.22	71.32	15.2%

The tariff structure of the 2013/2014 financial year has not been changed. The tariff structure is designed to charge higher levels of consumption a higher rate, steadily increasing to a rate of R 6.00 per kiloliter for consumption in excess of 81 kℓ per month.

1.4.3 Sale of Electricity and Impact of Tariff Increases

NERSA has announced the revised bulk electricity pricing structure. An increase of 7.3% in the Eskom bulk electricity tariff to municipalities will be effective from 1 July 2013. Due to growth in the municipality (new provincial hospital and Kalahari Mall included) the demand charges will increase and it will effectively mean bulk purchases in total to be 9.4% for 2013/2014 financial year.

Considering the Eskom increases, the consumer tariff had to be increased by an average of 7.0% to offset the additional bulk purchase cost from 1 July 2013. Furthermore, it should be noted that given the magnitude of the tariff increase, it is expected to depress growth in electricity consumption, which might have a negative impact on the municipality's revenue from electricity.

Registered indigents will again be granted 50 kWh per month as a free basic service through the equitable share grant. Only registered indigent households receive free basic services (electricity, water, refuse removal and sanitation services). Registered indigent consumers' tariffs will increase with 5.5%.

The following Table 8 shows the impact of the proposed increases in electricity tariffs on the electricity charges for domestic customers:

Table 8 Comparison between current electricity charges and increases (Domestic)

Monthly Consumption kWh	Current Amount Payable R	Proposed Amount Payable R	Difference / Increase R	Percentage Change
100	176.41	189.12	12.71	7.2%
250	331.53	355.41	23.88	7.2%
500	590.05	632.56	42.51	7.2%
750	848.58	909.71	61.13	7.2%
1,000	1,107.10	1,186.86	79.76	7.2%
2,000	2,141.20	2,295.46	154.26	7.2%

It should further be noted that NERSA has advised that a stepped tariff structure needs to be implemented from 1 July 2011. The effect thereof will be that the higher the consumption,

the higher the cost per kWh. The aim is to subsidise the lower consumption users (mostly the poor). The municipality has applied with NERSA for exemption thereof, we are still awaiting their response.

Owing to the high increases in Eskom's bulk tariffs over the last five years, it is clearly not possible to fund necessary upgrades through increases in the municipal electricity tariff – as the resultant tariff increases would be unaffordable for the consumers. It is therefore proposed that the taking up of loans as a strategy for funding of the infrastructure be considered and approved to spread the burden over the life span of the assets. As part of the 2013/2014 medium-term capital programme, funding has been allocated to electricity infrastructure but these funding levels will require further investigation as part of the next budget cycle in an attempt to source more funding to ensure this risk is mitigated.

1.4.4 Sanitation and Impact of Tariff Increases

A tariff increase of ±7% for sanitation from 1 July 2013 is proposed. This is based on the input cost assumptions related to sanitation services. It should be noted that electricity costs, chemical costs, and, salaries and allowances contributes approximately 45% of waste water treatment input costs; therefore the higher than CPI increase of 7% per cent for sanitation tariffs.

The following factors also contribute to the proposed tariff increase:

- Sanitation charges are calculated according to the size of the improvements on the property with the argument that properties with bigger improvements on it will accommodate more people or business activities that will lead to the use more water to be discharged in the sewerage distribution networks – see calculations made in Table 9 below;
- Free sanitation services will be applicable to all registered indigents households; and
- The total revenue expected to be generated from rendering this service amounts to R 26.9 million for the 2013/2014 financial year.

The following Table 9 compares the current and proposed tariffs for household, business and other consumers.

Table 9 Comparison between current sanitation charges and increases

Category	Current Tariff Per Month 2012/2013 R	Proposed Tariff Per Month 2013/2014 R
Household Properties		
Improvements less than 70 m²	74.22	79.50
Improvements between 71 m² and 100 m²	95.51	102.25
Improvements between 101 m² and 200 m²	146.37	156.75
Improvements larger than 200 m²	175.18	187.50
Hotels, Business and Offices generating revenue		
For improvements up to 200 m²	163.42	175.00
The next 300 m² or portion thereof	163.42	175.00
For the next 400 m² or portion thereof above 500 m²	163.42	175.00
Industrial Properties		
For improvements up to 200 m²	163.42	175.00
The next 300 m² or portion thereof	136.84	146.50
For the next 400 m² or portion thereof above 500 m² to 4,100 m²	110.38	118.25
For the next 400 m² or portion thereof above 4,100 m²	54.74	58.50

The following table shows the impact of the proposed increases in sanitation tariffs on the sanitation charges for a single dwelling-house:

Table 10 Comparison between current sanitation charges and increases, houses

Category	Current Tariff Per Month 2012/2013 R	Proposed Tariff Per Month 2013/2014 R	Difference Per Month (7% -7.1% Increase) R
Improvements less than 70 m²	74.22	79.50	5.28
Improvements between 71 m² and 100 m²	95.51	102.25	6.74
Improvements between 101 m² and 200 m²	146.37	156.75	10.38
Improvements larger than 200 m²	175.18	187.50	12.32

1.4.5 Waste Removal and Impact of Tariff Increases

Currently solid waste removal is operating at a deficit. It is widely accepted that the rendering of this service should at least break even, which is currently not the case. The municipality will have to implement a solid waste strategy to ensure that this service can be rendered in a sustainable manner over the medium to long-term. The main contributors to this deficit are repairs and maintenance on vehicles, increases in general expenditure such as petrol and diesel and the cost of remuneration.

A ±9% increase in the waste removal tariff is proposed from 1 July 2013.

The following table compares current and proposed amounts payable from 1 July 2013 for refuse removal services.

Table 11 Comparison between current waste removal fees and increases

Category	Current Tariff Per Month 2012/2013 R	Proposed Tariff Per Month 2013/2014 R
Household Properties		
Improvements less than 100 m²	75.81	82.50
Improvements between 101 m² and 200 m²	111.45	121.50
Improvements larger than 200 m²	143.56	156.50
Business Properties		
Per m² for the 1st 1,500 m² with a minimum levy of 125 m²	8.62	9.40
Per m² or portion thereof above 1,500 m² to 3,000 m² of floor space	4.31	4.70
Per m² or portion thereof of floor space above 3,000 m²	2.40	2.65

The amount payable for one removal per week varies from R 82.50 to R 156.5 for a household. This tariff includes free black plastic bags. Indigent households will get this basic service free by means of an indigent subsidy through the equitable share allocation from National Government.

1.4.6 Overall impact of tariff increases on households

The following table shows the overall expected impact of the tariff increases on a middle income household (property with a municipal valuation of R 700 000; 1 000 kWh electricity consumption and 30 kl of water consumption per month); affordable income household (property with a municipal valuation of R 500 000; 500 kWh electricity consumption and 25 kl of water consumption per month); a low income household (property with a municipal valuation of R 300 000; 350 kWh electricity consumption and 20 kl of water consumption per month); and, an indigent household (property with a municipal valuation of R 45 000; 50 kWh electricity consumption and 10 kl of water consumption per month) receiving free basic services. Note that in all instances the overall impact of the tariff increases on household's bills has been kept to between 6.7% and 7.3% per cent. Indigent household's bills are fully 18ouncilors.

Table 12 MBRR Table SA14 – Household bills

Description / Rand / Cent	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework			
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13 % incr.	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
'Middle Income Range'										
Rates and services charges:										
Property rates	556.75	595.72	637.97	689.01	689.01	689.01	7.0%	737.24	788.85	844.07
Electricity: Basic levy	–	–	–	–	–	–	–	–	–	–
Electricity: Consumption	561.20	645.20	742.00	1 271.80	1 271.80	1 271.80	7.2%	1 363.37	1 461.53	1 566.76
Water: Basic levy	–	–	–	–	–	–	–	–	–	–
Water: Consumption	130.50	139.68	149.70	160.18	160.18	160.18	7.0%	171.39	183.39	196.23
Sanitation	144.35	153.01	163.72	175.18	175.18	175.18	9.0%	190.95	208.13	226.86
Refuse removal	87.60	97.24	107.94	143.56	143.56	143.56	7.0%	153.61	164.36	175.87
Other	–	–	–	–	–	–	–	–	–	–
sub-total	1 480.40	1 630.85	1 801.33	2 439.73	2 439.73	2 439.73	7.2%	2,616.56	2 806.26	3 009.79
VAT on Services	129.31	144.92	162.87	245.10	245.10	245.10	7.3%	263.10	282.44	303.20
Total large household bill:	1 609.71	1 775.77	1 964.20	2 684.83	2 684.83	2 684.83	7.3%	2,879.66	3 088.70	3 312.99
% increase/-decrease	10.7%	10.3%	10.6%	36.7%	36.7%	36.7%		7.3%	7.3%	7.3%
'Affordable Range'										
Rates and services charges:										
Property rates	386.75	413.82	443.17	478.62	478.62	478.62	7.0%	512.12	547.97	586.33
Electricity: Basic levy	–	–	–	–	–	–	–	–	–	–
Electricity: Consumption	280.60	322.60	371.00	635.90	635.90	635.90	7.2%	681.68	730.77	783.38
Water: Basic levy	–	–	–	–	–	–	–	–	–	–
Water: Consumption	113.25	121.23	129.90	138.99	138.99	138.99	7.0%	148.72	159.13	170.27
Sanitation	120.60	127.84	136.79	146.37	146.37	146.37	9.0%	159.54	173.90	189.55
Refuse removal	68.00	75.48	83.80	111.45	111.45	111.45	7.0%	119.25	127.60	136.53
Other	–	–	–	–	–	–	–	–	–	–
sub-total	969.20	1 060.97	1 164.66	1 511.33	1 511.33	1 511.33	7.3%	1 621.32	1 739.37	1 866.06
VAT on Services	81.54	90.60	101.01	144.58	144.58	144.58	7.4%	155.29	166.80	179.16
Total small household bill:	1 050.74	1 151.57	1 265.67	1 655.91	1 655.91	1 655.91	7.3%	1 776.61	1 906.16	2 045.23
% increase/-decrease	10.1%	9.6%	9.9%	30.8%	30.8%	30.8%		7.3%	7.3%	7.3%
Low Income" Household receiving free basic services										
Rates and services charges:										
Property rates	216.75	231.92	248.37	268.24	268.24	268.24	7.0%	287.02	307.11	328.61
Electricity: Basic levy	–	–	–	–	–	–	–	–	–	–
Electricity: Consumption	196.42	225.82	259.70	273.74	273.74	273.74	5.5%	288.80	304.68	321.44
Water: Basic levy	–	–	–	–	–	–	–	–	–	–
Water: Consumption	96.00	102.78	110.10	117.81	117.81	117.81	7.0%	126.06	134.88	144.32
Sanitation	78.70	83.42	89.26	95.51	95.51	95.51	9.0%	104.11	113.48	123.69
Refuse removal	46.25	51.34	57.00	75.81	75.81	75.81	7.0%	81.12	86.79	92.87
Other	–	–	–	–	–	–	–	–	–	–
sub-total	634.12	695.28	764.43	831.11	831.11	831.11	6.7%	887.09	946.94	1 010.92
VAT on Services	58.43	64.87	72.25	78.80	78.80	78.80	6.6%	84.01	89.58	95.52
Total small household bill:	692.55	760.15	836.68	909.91	909.91	909.91	6.7%	971.10	1 036.51	1 106.45
% increase/-decrease	10.4%	9.8%	10.1%	8.8%	8.8%	8.8%		6.7%	6.7%	6.7%
Indigent Household receiving free basic services										
Rates and services charges:										
Property rates	–	–	–	–	–	–	–	–	–	–
Electricity: Basic levy	–	–	–	–	–	–	–	–	–	–
Electricity: Consumption	28.06	32.26	37.10	39.10	39.10	39.10	5.5%	41.25	43.52	45.91
Water: Basic levy	–	–	–	–	–	–	–	–	–	–
Water: Consumption	43.90	47.00	50.34	91.65	91.65	91.65	7.0%	98.07	104.93	112.28
Sanitation	61.15	64.82	69.36	74.22	74.22	74.22	9.0%	80.90	88.18	96.12
Refuse removal	46.25	51.34	57.00	75.81	75.81	75.81	7.0%	81.12	86.79	92.87
Other	–	–	–	–	–	–	–	–	–	–
sub-total	179.36	195.42	213.80	280.78	280.78	280.78	7.3%	301.33	323.43	347.18
VAT on Services	25.10	27.36	29.93	39.31	39.31	39.31	7.3%	42.19	45.28	48.60
Total small household bill:	204.46	222.78	243.73	320.09	320.09	320.09	7.3%	343.52	368.70	395.78
Min: Indigent Subsidy	(204.46)	(222.78)	(243.73)	(320.09)	(320.09)	(320.09)		(343.52)	(368.70)	(395.78)
Total Payable	–	–	–	–	–	–		–	(0.01)	(0.01)
% increase/-decrease	2.3%	9.0%	9.4%	31.3%	31.3%	31.3%		7.3%	7.3%	7.3%
% increase indigent households	–	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%

1.5 Operating Expenditure Framework

The municipality's expenditure framework for the 2013/2014 budget and MTREF is informed by the following:

- The asset renewal strategy and the repairs and maintenance plan;
- Balanced budget constraint (operating expenditure should not exceed operating revenue) unless there are existing uncommitted cash-backed reserves to fund any deficit;
- Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA;
- The capital programme is aligned to the asset renewal strategy and backlog eradication plan;
- Operational gains and efficiencies will be directed to funding the capital budget and other core services; and
- Strict adherence to the principle of *no project plans no budget*. If there is no business plan no funding allocation can be made.

The following table is a high level summary of the 2013/2014 budget and MTREF (classified per main type of operating expenditure).

Table 13 Summary of operating expenditure by standard classification item

Description / R thousand	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework			
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	%	Budget Year +1 2014/15	Budget Year +2 2015/16
Expenditure By Type										
Employee related costs	107 418	139 527	158 229	170 073	180 972	180 972	194 753	33.3%	206 438	218 825
Remuneration of councillors	4 977	5 334	6 531	7 303	6 714	6 714	7 280	1.2%	7 716	8 179
Debt impairment	2 949	784	4 830	540	540	540	1 000	0.2%	1 000	1 000
Depreciation & asset impairment	110 941	112 108	111 190	14 428	115 412	115 412	108 542	18.6%	115 054	121 958
Finance charges	6 611	7 594	9 417	12 740	13 268	13 268	15 369	2.6%	16 291	17 269
Bulk purchases	62 456	82 101	106 256	116 901	120 611	120 611	131 915	22.5%	141 113	151 811
Other materials	–	–	–	–	–	–	–	0.0%	–	–
Contracted services	6 419	10 120	9 650	10 485	17 357	17 357	17 167	2.9%	12 808	13 576
Transfers and grants	590	855	917	466	491	491	25 984	4.4%	27 437	29 083
Other expenditure	94 129	96 925	109 245	85 761	95 034	95 034	82 999	14.2%	85 506	90 932
Loss on disposal of PPE	–	–	1	–	–	–	–	0.0%	–	–
Total Expenditure	396 490	455 347	516 266	418 697	550 398	550 398	585 008	100.0%	613 364	652 632

The budgeted allocation for employee related costs for the 2013/2014 financial year totals R 194.8 million, which equals 33.3% per cent of the total operating expenditure. No salary cost-of-living collective agreement for 2013/2014 and onwards exists and the municipality

has budgeted for a cost-of-living increase of 6% as recommended by National Treasury in MFMA Circular No 67. An annual cost-of-living increase of 6.0% has been included in the two outer years of the MTREF. As part of the municipality's cost 21ouncilors21ion2121 and cash management strategy vacancies have been significantly 21ouncilors21i downwards. As part of the planning assumptions and interventions all vacancies were originally removed from the budget and a report was compiled by the Corporate Services Department relating to the 21ouncilors21ion of critical vacancies within the municipality. In addition expenditure against overtime was significantly reduced, with provisions against this budget item only being provided for emergency services and other critical functions.

The cost associated with the remuneration of 21ouncilors is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The most recent proclamation in this regard has been taken into account in compiling the municipality's budget.

The provision of debt impairment was determined based on an annual collection rate of 98% for the 2011/2012 financial year and the Writing-Off of Irrecoverable Debt Policy of the municipality. This collection rate would have been 99.5% if government honoured their debt payments. For the 2013/2014 financial year this amount equates to R 1.0 million and R 1.0 million for the two outer years. While this expenditure is considered to be a non-cash flow item, it informed the total cost associated with rendering the services of the municipality, as well as the municipality's realistically anticipated revenues.

Provision for depreciation and asset impairment has been informed by the Municipality's Asset Management Policy. Depreciation is widely considered a proxy for the measurement of the rate asset consumption. Budget appropriations in this regard total R 108.5 million for the 2013/2014 financial and equates to 18.6% of the total operating expenditure. Note that the implementation of GRAP 17 accounting standard has meant bringing a range of assets previously not included in the assets register onto the register. This has resulted in a significant increase in depreciation relative to previous years. This additional off-setting depreciation is not included in the budget for tariff calculation purposes. However, the municipality can expect to generate an operating deficit when the 2013/2014 annual financial statements are compiled compliant with the Accounting Standards since this off-setting depreciation is reflected in the Statement of Financial Performance and not directly to the Statement of Changes in Net Assets.

Finance charges consist primarily of the repayment of interest on long-term borrowing (cost of capital). Finance charges make up 2.6% (R 15.4 million) of operating expenditure excluding annual redemption for 2013/2014 and increases to R 17.3 million by 2015/2016. As previously noted, the municipality has reached its prudential limits for borrowing – hence the planned borrowing to finance the capital budget does not result in finance charges as a percentage of operational expenditure increasing – rather it is kept close to ±2.6% over the MTREF.

Bulk purchases are directly informed by the purchase of electricity from Eskom and water from DWA. The annual price increases have been factored into the budget appropriations and directly inform the revenue provisions. The expenditures include distribution losses.

Other materials to be procured for the maintenance of the municipality's assets are included under other expenditure. This includes an amount of R 17.3 million for the 2013/2014 financial year and R 15.9 million and R 16.9 million for the two outer years of the MTREF.

Contracted services have been identified as a cost saving area for the municipality. As part of the compilation of the 2013/2014 MTREF this group of expenditure was critically evaluated and operational efficiencies were enforced. In the 2013/2014 financial year, this group of expenditure totals R 17.2 million and has decreased by -1.1% compared to the 2012/2013 adjustments budget, clearly. For the two outer years growth has been limited to -25.4% and 6.0%. As part of the process of identifying further cost efficiencies, a business process re-engineering project will commence in the 2013/2014 financial year to identify alternative practices and procedures, including building in-house capacity for certain activities that are currently being contracted out. The outcome of this exercise will be factored into the next budget cycle and it is envisaged that additional cost savings will be implemented. Further details relating to contracted services can be seen in Table 64 MBRR SA1 (see page 134).

Other expenditure comprises of various line items relating to the daily operations of the municipality. As mentioned above it includes other materials for repair and maintenance of the municipality's assets. This group of expenditure has also been identified as an area in which cost savings and efficiencies can be achieved. Growth has been limited to 41.0% for 2013/2014 (repairs and maintenance costs that grows included) and curbed at -8.2 % and 6.2% for the two outer years, indicating that significant cost savings have been already 22ouncilo. Further details relating to other expenditure can be seen in Table 64 MBRR SA1 (see page 134).

The following table gives a breakdown of the main expenditure categories for the 2013/2014 financial year.

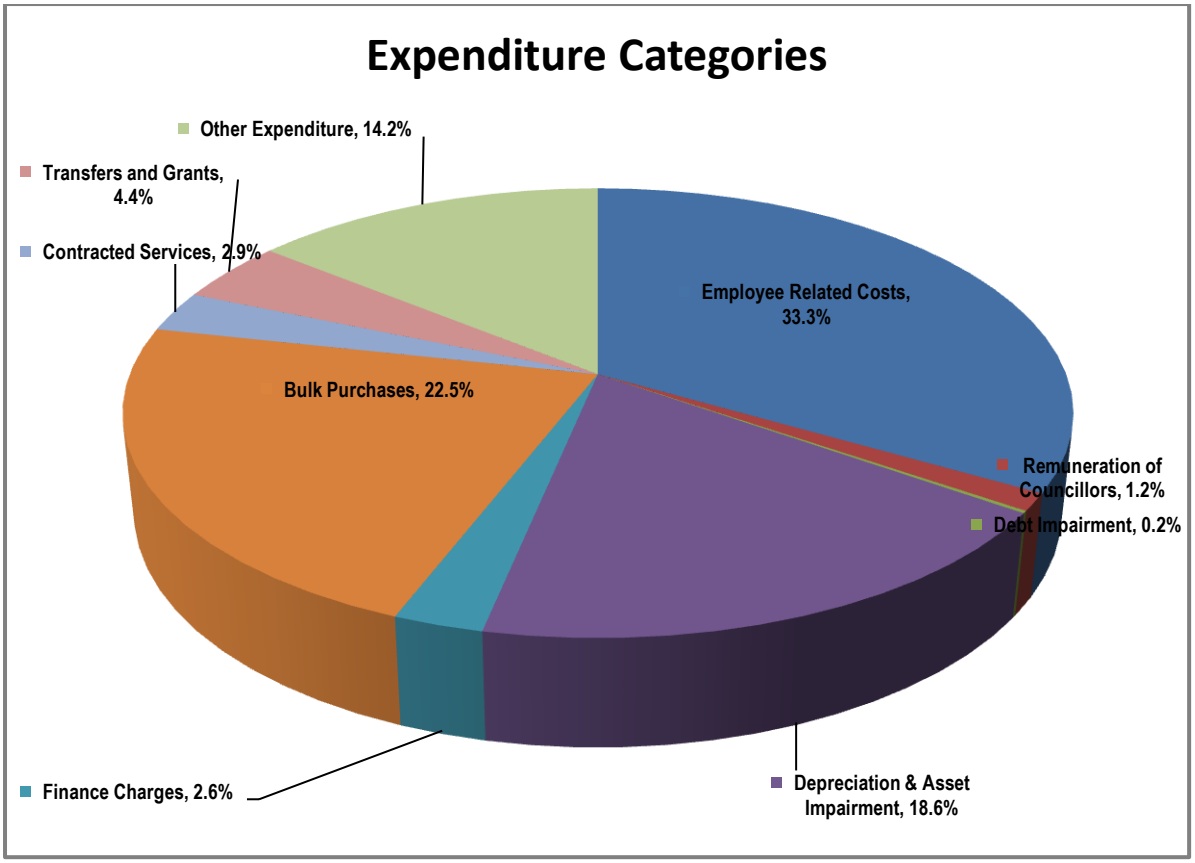


Figure 1 Main operational expenditure categories for the 2013/2014 financial year

1.5.1 Priority given to repairs and maintenance

Aligned to the priority being given to preserving and maintaining the municipality's current infrastructure, the 2013/2014 budget and MTREF provide for extensive growth in the area of asset maintenance (higher than the inflation rate), as informed by the asset renewal strategy and repairs and maintenance plan of the municipality. In terms of the Municipal Budget and Reporting Regulations, operational repairs and maintenance is not considered a direct expenditure driver but an outcome of certain other expenditures, such as remuneration, purchases of materials, vehicle costs and contracted services.

Unfortunately the financial system of the municipality is set up in such a way that these costs cannot be calculated and allocated very easily to the different asset classes. Therefore the following table will only reflect other materials to be procured for repairs and maintenance purposes. The revised Table 14 gives a better picture of the consolidated cost drivers of all the expenditures associated with repairs and maintenance.

Table 14 Operational repairs and maintenance

Description / R thousand	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Repairs and Maintenance by Expenditure Item									
Employee related costs	–	–	–	–	–	–	–	–	–
Other materials	8 436	10 465	10 471	11 610	12 282	12 282	17 315	15 900	16 884
Contracted Services	–	–	–	–	–	–	–	–	–
Other Expenditure	–	–	–	–	–	–	–	–	–
Total Repairs and Maintenance Expenditure	8 436	10 465	10 471	11 610	12 282	12 282	17 315	15 900	16 884

Revised Table 14 Operational repairs and maintenance

Description / R thousand	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Repairs and Maintenance by Expenditure Item									
Employee related costs	33 960	41 746	45 006	47 838	51 659	51 659	56 628	60 026	63 627
Transport Costs / Machine / Vehicle Hire	7 502	5 750	8 618	9 600	9 401	9 401	10 218	10 218	10 218
Contracted Services	–	–	960	1 495	34	34	986	114	121
Other Expenditure	11 890	14 439	15 677	16 587	16 740	16 740	22 001	20 847	22 084
Total Repairs and Maintenance Expenditure	53 352	61 935	70 261	75 520	77 834	77 834	89 833	91 205	96 050

During the compilation of the 2011/2012 MTREF operational repairs and maintenance was identified as a strategic imperative owing to the aging of the municipality's infrastructure. To this end, total repairs and maintenance was substantially increased by 13.4% per cent in the 2011/2012 financial year, from R 61.9 million to R 70.3 million. The 2012/2013 allocation slightly increased to R 75.5 million. However, during the 2012/2013 Adjustment Budget this allocation was increased to R 77.8 million resulting in an increase of 10.8% from 2011/2012 to 2012/2013. As part of the 2013/14 MTREF this strategic imperative remains a priority as can be seen by the budget appropriations over the MTREF. The total allocation for 2013/2014 equates to R 89.8 million a growth of 15.4% in relation to the 2012/2013 Adjustment Budget and continues to grow at 1.5% and 5.3% over the MTREF. In relation to the total operating expenditure, repairs and maintenance comprises of 15.4%, 14.9% and 14.7% for the respective financial years of the MTREF. 15.4% per cent or R 89.8 million of total repairs and maintenance will be spent on all assets. Table 15 below provides a breakdown of the repairs and maintenance (only other materials costs) in relation to asset class.

Water infrastructure has received a significant proportion of this allocation 24ouncilo 5.3% (R 919 thousand), followed roads and storm water at 4.4% (R 766 thousand), electricity infrastructure at 4.2% (R 725 thousand), sanitation at 3.5% (R 612 thousand) and other infrastructure at 0.2% (R 35 thousand). Community assets has been allocated R 548

thousand of repairs and maintenance costs equating to 3.2% while all other assets equates to R 13.7 million or 79.2%.

Table 15 Repairs and maintenance per asset class

Description / R thousand	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	1 217	1 492	1 803	2 407	2 079	2 079	3 057	2 882	3 055
Infrastructure - Road transport	302	359	547	669	646	646	766	723	766
Infrastructure - Electricity	482	695	642	661	553	553	725	722	765
Infrastructure - Water	393	338	510	813	672	672	919	752	797
Infrastructure - Sanitation	40	81	69	215	171	171	612	648	687
Infrastructure - Other	1	20	35	48	36	36	35	37	39
Community	289	403	428	484	435	435	548	570	604
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Other assets	6 929	8 567	8 240	8 719	9 768	9 768	13 711	12 448	13 225
Agricultural assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Intangibles	–	–	–	–	–	–	–	–	–
Total Repairs and Maintenance Expenditure	8 436	10 462	10 471	11 610	12 282	12 282	17 315	15 900	16 884

1.5.2 Free Basic Services: Basic Social Services Package

The social package assists households that are poor or face other circumstances that limit their ability to pay for services. To receive these free services the households are required to register in terms of the municipality's Indigent Policy. The target is to register 11 826 or more indigent households (59.7% of all households) during the 2013/2014 financial year, a process reviewed annually. Detail relating to free services, cost of free basis services, revenue lost owing to free basic services as well as basic service delivery measurement is contained in Table 27 MBRR A10 (Basic Service Delivery Measurement) on page 44.

The cost of the social package of the registered indigent households is largely financed by national government through the local government equitable share received in terms of the annual Division of Revenue Act.

1.6 Capital expenditure

The following table provides a breakdown of budgeted single- and multi-year capital expenditure by vote. For 2013/2014 an amount of R 65.8 million has been appropriated for

investment in property, plant and equipment. In the outer years this amount totals R 52.8 million and R 51.4 million respectively for each of the financial years. Technical Services receives the highest allocation of R 58.1 million in 2013/2014 which equates to 88.3% of the capital budget.

Table 16 2013/14 Medium-term capital budget per vote

Description / R thousand	Current Year 2012/13		2013/14 Medium Term Revenue & Expenditure Framework					
	Adjusted Budget	%	Budget Year 2013/14	%	Budget Year +1 2014/15	%	Budget Year +2 2015/16	%
Capital expenditure - Vote								
Multi-year expenditure *to be appropriated*								
Vote 1 - MUNICIPAL MANAGER	3 524	2.4%	1 400	2.1%	2 800	5.3%	2 800	5.4%
Vote 2 - CORPORATE SERVICES	1 817	1.3%	966	1.5%	1 500	2.8%	1 500	2.9%
Vote 3 - FINANCIAL SERVICES	–	0.0%	–	0.0%	–	0.0%	–	0.0%
Vote 4 - DEVELOPMENT SERVICES	6 936	4.8%	1 502	2.3%	12 376	23.4%	5 882	11.4%
Vote 5 - TECHNICAL SERVICES	54 887	38.0%	34 514	52.4%	18 355	34.7%	25 830	50.2%
Capital multi-year expenditure sub-total	67 164	46.5%	38 382	58.3%	35 031	66.3%	36 013	70.0%
Single-year expenditure *to be appropriated*								
Vote 1 - MUNICIPAL MANAGER	839	0.6%	1 045	1.6%	1 640	3.1%	1 630	3.2%
Vote 2 - CORPORATE SERVICES	820	0.6%	250	0.4%	–	0.0%	–	0.0%
Vote 3 - FINANCIAL SERVICES	197	0.1%	–	0.0%	–	0.0%	–	0.0%
Vote 4 - DEVELOPMENT SERVICES	8 599	5.9%	2 509	3.8%	1 664	3.1%	110	0.2%
Vote 5 - TECHNICAL SERVICES	66 906	46.3%	23 628	35.9%	14 502	27.4%	13 668	26.6%
Capital single-year expenditure sub-total	77 361	53.5%	27 432	41.7%	17 806	33.7%	15 408	30.0%
Total Capital Expenditure - Vote	144 525	100.0%	65 815	100.0%	52 837	100.0%	51 420	100.0%

New assets represent 93.6% or R 61.6 million of the total capital budget while asset renewal equates to 6.4% or R 4.2 million. Further detail relating to asset classes and proposed capital expenditure is contained in Table 26 MBRR A9 (Asset Management) on page 42. In addition to the MBRR Table A9, MBRR Tables SA34a, b and c provides a detailed breakdown of the capital programme relating to new asset construction; capital asset renewal as well as operational repairs and maintenance by asset class (refer to pages 105, 106 and 107).

Some of the salient projects to be undertaken over the medium-term includes, amongst others:

- Connection road over the railway line between Rosedale and Paballelo – R 18.2 million;
- Enlargement of main sewerage drainage line through Rosedale – R 4.4 million;
- A H September Water Treatment Works – R 23.8 million;
- Electrification projects for new developments (375 connections in Paballelo, 324 connections in Smartie Valley, 200 connections in Rosedale North, 455 connections in Rosedale West, 90 connections in Louisvaleweg and 300 connections in Dakota Road North) – R 35.3 million;
- Development of new parks – R 12.1 million;
- Development of New Sport Grounds – R 4.9 million; and
- Extention of Kameelmond Sewerage Works – R 21.3 million.

Furthermore pages 109 to 124 contain a detail breakdown of the capital budget per project over the medium-term.

The following graph provides a breakdown of the capital budget spent over the last three years and the capital expenditure to be spent on infrastructure related projects over the MTREF. Please note that the amounts in the graph represent millions of Rand.

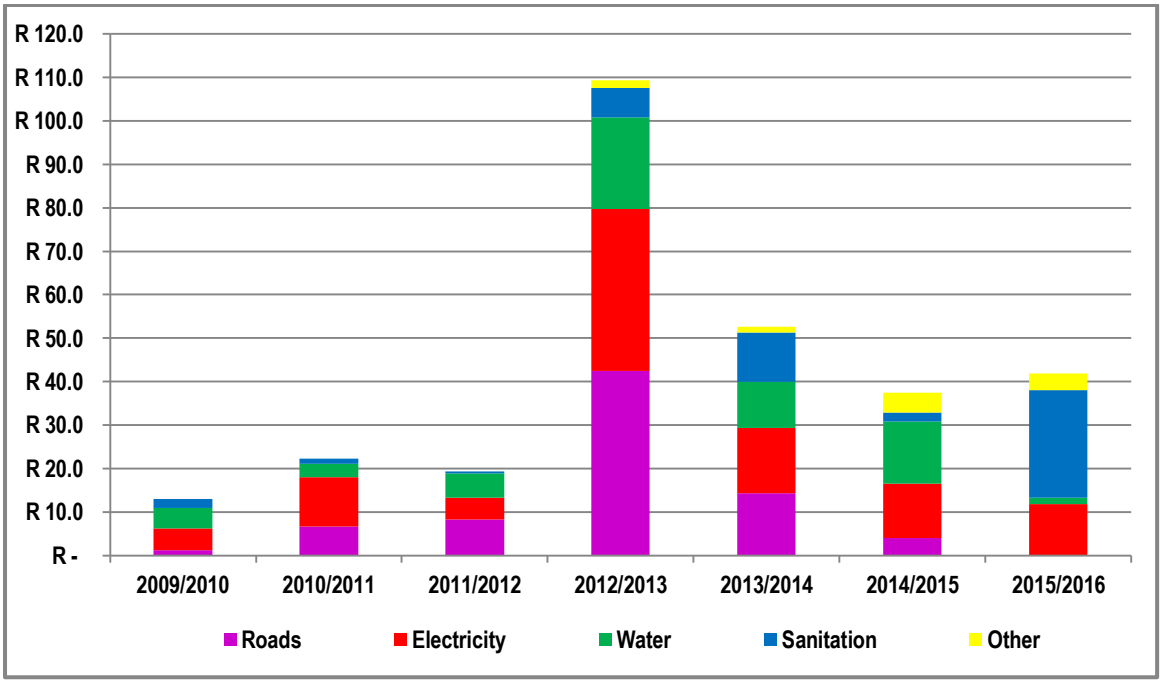


Figure 2 Capital Infrastructure Programme

1.6.1 Future operational cost of new infrastructure

The future operational costs and revenues associated with the capital programme have been included in Table 61 MBRR SA35 on page 108. This concomitant operational expenditure is expected to escalate as new capital projects are implemented. It needs to be noted that as part of the 2013/2014 MTREF, this expenditure has been factored into the two outer years of the operational budget.

1.7 Annual Budget Tables – Parent Municipality

The following eighteen pages present the ten main budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables set out the

municipality's 2013/2014 budget and MTREF as approved by the Council. Each table is accompanied by *explanatory notes*.

Explanatory notes to MBRR Table A1 – Budget Summary

1. Table A1 is a budget summary and provides a concise overview of the municipality's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).

2. The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.

3. Financial management reforms 28ouncilors the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:

    a. The operating surplus/deficit (after Total Expenditure) is positive over the MTREF.
    b. Capital expenditure is balanced by capital funding sources, of which:
        - Transfers 28ouncilors is reflected on the Financial Performance Budget;
        - Borrowing is incorporated in the net cash from financing on the Cash Flow Budget; and
        - Internally generated funds are financed from a combination of the current operating surplus and accumulated cash-backed surpluses from previous years. The amount is incorporated in the net cash from investing on the Cash Flow Budget. The fact that the municipality's cash flow remains positive, and is improving indicates that the necessary cash resources are available to fund the Capital Budget.

4. The Cash backing / surplus reconciliation shows that in previous financial years the municipality was not paying much attention to managing this aspect of its finances, and consequently many of its obligations are not cash-backed. This places the municipality

in a very vulnerable financial position, as the recent slow-down in revenue collections highlighted. Consequently Council has taken a deliberate decision to ensure adequate cash-backing for all material obligations in accordance with the recently adopted Funding and Reserves Policy. This cannot be achieved in one financial year. But over the MTREF there is progressive improvement in the level of cash-backing of obligations.

Table 17 MBRR Table A1 – Budget Summary

Description / R thousand	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Financial Performance									
Property rates	34 970	38 104	41 242	48 654	48 769	48 769	61 170	64 743	69 155
Service charges	173 988	213 821	248 713	284 996	287 691	287 691	311 679	334 750	358 578
Investment revenue	2 428	856	1 023	1 512	1 235	1 235	1 005	1 065	1 129
Transfers recognised - operational	70 322	48 786	56 218	66 551	70 461	70 461	64 764	66 648	69 117
Other own revenue	15 659	15 852	18 507	18 540	19 608	19 608	26 816	23 392	24 177
Total Revenue (excluding capital transfers and contributions)	297 367	317 419	365 704	420 253	427 763	427 763	465 434	490 599	522 157
Employee costs	107 418	139 527	158 229	170 073	180 972	180 972	194 753	206 438	218 825
Remuneration of councillors	4 977	5 334	6 531	7 303	6 714	6 714	7 280	7 716	8 179
Depreciation & asset impairment	110 941	112 108	111 190	14 428	115 412	115 412	108 542	115 054	121 958
Finance charges	6 611	7 594	9 417	12 740	13 268	13 268	15 369	16 291	17 269
Materials and bulk purchases	62 456	82 101	106 256	116 901	120 611	120 611	131 915	141 113	151 811
Transfers and grants	590	855	917	466	491	491	25 984	27 437	29 083
Other expenditure	103 498	107 828	123 726	96 786	112 931	112 931	101 166	99 314	105 508
Total Expenditure	396 490	455 347	516 266	418 697	550 398	550 398	585 008	613 364	652 632
Surplus/(Deficit)	(99 123)	(137 927)	(150 563)	1 556	(122 634)	(122 634)	(119 574)	(122 765)	(130 475)
Transfers recognised - capital	9 179	8 719	13 634	34 560	60 775	60 775	37 044	23 909	23 704
Contributions recognised - capital & contributed assets	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(89 943)	(129 208)	(136 929)	36 116	(61 859)	(61 859)	(82 530)	(98 856)	(106 771)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	(89 943)	(129 208)	(136 929)	36 116	(61 859)	(61 859)	(82 530)	(98 856)	(106 771)
Capital expenditure & funds sources									
Capital expenditure	28 179	33 313	42 710	81 028	144 525	144 525	65 815	52 837	51 420
Transfers recognised - capital	9 179	8 719	13 634	34 560	60 775	60 775	37 044	23 909	23 704
Public contributions & donations	–	–	–	–	–	–	–	–	–
Borrowing	12 450	15 541	25 699	42 468	78 263	78 263	26 271	22 928	21 716
Internally generated funds	6 550	9 054	3 378	4 000	5 487	5 487	2 500	6 000	6 000
Total sources of capital funds	28 179	33 313	42 710	81 028	144 525	144 525	65 815	52 837	51 420
Financial position									
Total current assets	54 530	63 020	60 866	52 411	52 411	45 371	46 814	40 533	40 033
Total non current assets	2 384 153	2 301 266	2 232 785	2 444 176	2 406 689	2 261 897	2 219 170	2 156 953	2 086 415
Total current liabilities	50 282	78 651	111 225	89 170	108 363	113 244	114 367	100 499	98 790
Total non current liabilities	83 783	117 039	150 812	198 315	239 610	224 268	264 392	308 617	346 059
Community wealth/Equity	2 304 617	2 168 595	2 031 615	2 209 102	2 111 128	1 969 756	1 887 226	1 788 370	1 681 599
Cash flows									
Net cash from (used) operating	24 693	5 740	12 483	49 980	79 927	89 681	24 664	17 717	29 967
Net cash from (used) investing	(33 773)	(33 331)	(38 592)	(82 028)	(144 925)	(147 255)	(57 815)	(50 417)	(49 555)
Net cash from (used) financing	2 713	15 547	17 274	37 426	70 375	72 221	29 694	31 919	20 588
Cash/cash equivalents at the year end	16 977	4 932	(3 903)	17 744	17 744	10 744	7 287	6 506	7 506
Cash backing/surplus reconciliation									
Cash and investments available	22 682	10 695	(2 255)	22 744	22 744	15 744	11 287	10 506	11 506
Application of cash and investments	10 909	15 145	28 848	25 064	44 157	47 083	31 585	32 573	37 696
Balance - surplus (shortfall)	11 773	(4 450)	(31 103)	(2 320)	(21 413)	(31 339)	(20 298)	(22 067)	(26 191)
Asset management									
Asset register summary (WDV)	2 384 148	2 301 263	2 232 784	2 444 176	2 406 689	2 261 897	2 219 170	2 156 953	2 086 415
Depreciation & asset impairment	110 941	112 108	111 190	14 428	115 412	115 412	108 542	115 054	121 958
Renewal of Existing Assets	–	–	4 938	4 780	16 904	16 904	4 225	1 800	4 400
Repairs and Maintenance	8 436	10 462	10 471	11 610	12 282	12 282	17 315	15 900	16 884
Free services									
Cost of Free Basic Services provided	12 555	16 117	20 159	20 499	22 671	22 671	21 937	23 479	28 521
Revenue cost of free services provided	13 582	17 484	22 257	22 668	24 725	24 725	27 565	29 236	31 010
Households below minimum service level									
Water:	0	0	0	–	–	–	–	–	–
Sanitation/sewerage:	2	2	2	3	7	7	4	4	4
Energy:	1	1	2	2	2	2	1	1	0
Refuse:	–	–	–	5	5	5	6	6	8

5. Even though the Council is placing great emphasis on securing the financial sustainability of the municipality, this is not being done at the expense of services to the poor. The section of Free Services shows that the amount spent on Free Basic Services and the revenue cost of free services provided by the municipality continues to increase. In addition, the municipality continues to make progress in addressing service delivery backlogs except for the case of eradicating the bucket systems. Government assistance and allocations through the housing programme is slow and unacceptable.

Table 18 MBRR Table A2 – Budgeted Financial Performance (Revenue and expenditure by standard classification)

Standard Classification Description / R thousand	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue - Standard									
Governance and administration	83 558	94 374	111 730	149 134	172 887	172 887	169 793	157 668	163 837
Executive and council	34 974	38 105	41 260	48 654	48 771	48 771	61 170	64 743	69 155
Budget and treasury office	47 729	55 434	69 110	99 192	122 208	122 208	100 609	89 457	91 734
Corporate services	854	835	1 360	1 288	1 908	1 908	8 013	3 467	2 948
Community and public safety	47 790	15 931	16 300	17 167	25 464	25 464	18 248	19 368	20 568
Community and social services	1 328	884	563	1 279	994	994	1 291	1 312	1 335
Sport and recreation	5 330	3 994	5 774	5 650	5 791	5 791	6 282	6 769	7 294
Public safety	5 780	6 717	7 133	7 421	7 727	7 727	7 890	8 353	8 845
Housing	34 225	3 216	1 649	1 600	9 733	9 733	1 500	1 590	1 685
Health	1 126	1 119	1 180	1 216	1 219	1 219	1 285	1 343	1 408
Economic and environmental services	865	1 697	1 990	2 019	2 246	2 246	2 533	2 484	2 625
Planning and development	707	1 114	1 233	1 810	2 036	2 036	2 311	2 249	2 376
Road transport	158	582	757	209	210	210	221	235	249
Trading services	174 334	214 127	249 317	286 492	287 942	287 942	311 904	334 989	358 830
Electricity	108 228	143 381	171 756	194 192	196 582	196 582	213 416	230 394	248 730
Water	34 510	35 988	37 266	43 414	43 529	43 529	47 210	49 834	53 321
Waste water management	19 044	20 367	23 315	26 227	25 171	25 171	26 933	28 818	29 020
Waste management	12 552	14 390	16 980	22 659	22 660	22 660	24 346	25 943	27 759
Other	1	10	1	1	0	0	0	0	0
Total Revenue - Standard	306 547	326 138	379 337	454 813	488 539	488 539	502 478	514 508	545 861
Expenditure - Standard									
Governance and administration	156 168	227 936	153 316	105 245	108 782	108 782	126 044	130 381	140 866
Executive and council	107 453	158 533	50 926	23 543	26 350	26 350	29 083	31 184	33 521
Budget and treasury office	30 718	30 342	51 318	37 043	40 323	40 323	48 588	48 349	51 790
Corporate services	17 997	39 061	51 073	44 659	42 108	42 108	48 373	50 848	55 555
Community and public safety	73 483	51 592	69 627	62 527	87 543	87 543	83 505	87 573	92 755
Community and social services	2 976	4 411	6 449	6 167	8 438	8 438	8 721	9 242	9 795
Sport and recreation	19 901	23 703	35 018	28 857	38 899	38 899	40 912	43 240	45 795
Public safety	13 187	16 086	19 263	19 071	22 458	22 458	23 760	25 152	26 649
Housing	33 909	3 229	3 955	3 198	12 699	12 699	4 796	4 318	4 574
Health	3 510	4 163	4 943	5 234	5 049	5 049	5 316	5 620	5 942
Economic and environmental services	16 036	(6 498)	74 991	25 032	78 724	78 724	79 553	84 031	88 979
Planning and development	5 847	9 591	13 215	10 491	12 946	12 946	14 299	15 272	16 303
Road transport	10 189	(16 089)	61 776	14 541	65 778	65 778	65 253	68 759	72 676
Trading services	149 624	180 839	216 712	224 192	273 583	273 583	294 030	309 391	327 924
Electricity	83 330	109 189	136 273	143 909	164 345	164 345	178 600	189 986	203 003
Water	27 673	31 453	41 465	32 966	48 581	48 581	51 046	52 872	55 641
Waste water management	17 712	19 241	21 601	24 770	33 114	33 114	34 915	35 994	37 608
Waste management	20 908	20 956	17 372	22 547	27 543	27 543	29 469	30 539	31 674
Other	1 179	1 478	1 620	1 701	1 767	1 767	1 878	1 989	2 106
Total Expenditure - Standard	396 490	455 347	516 266	418 697	550 398	550 398	585 008	613 364	652 632
Surplus/(Deficit) for the year	(89 943)	(129 208)	(136 929)	36 116	(61 859)	(61 859)	(82 530)	(98 856)	(106 771)

Explanatory notes to MBRR Table A2 – Budgeted Financial Performance (revenue and expenditure by standard classification)

1. Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms if each of these functional areas which enables the National Treasury to compile 'whole of government' reports.

2. Note the Total Revenue on this table includes capital revenues (Transfers 31ouncilors – capital) and so does not balance to the operating revenue shown on Table A4.

3. Note that as a general principle the revenues for the Trading Services should exceed their expenditures. The table highlights that this is the case for Electricity, Water and Waste Water Management functions, but not the Waste Management function. For the first time the Waste Management function's operating revenue will exceed the operating expenditure.

4. Other functions that show a deficit between revenue and expenditure are being financed through the trading services profit, from rates revenues and other revenue sources reflected in the table.

Table 19 MBRR Table A3 – Budgeted Financial Performance (Revenue and expenditure by municipal vote)

Description / R thousand	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue by Vote									
Vote 1 - MUNICIPAL MANAGER	74 509	44 994	48 432	55 476	63 787	63 787	68 312	72 426	77 420
Vote 2 - CORPORATE SERVICES	914	879	1 490	1 392	2 012	2 012	8 123	3 583	3 072
Vote 3 - FINANCIAL SERVICES	47 864	55 568	69 247	99 192	122 294	122 294	100 700	89 553	91 836
Vote 4 - DEVELOPMENT SERVICES	22 759	25 504	28 447	35 395	35 546	35 546	38 386	40 765	43 416
Vote 5 - TECHNICAL SERVICES	160 500	199 193	231 722	263 358	264 899	264 899	286 956	308 180	330 118
Total Revenue by Vote	306 547	326 138	379 337	454 813	488 539	488 539	502 478	514 508	545 861
Expenditure by Vote *to be appropriated*									
Vote 1 - MUNICIPAL MANAGER	150 067	177 077	75 729	44 880	59 821	59 821	57 152	60 174	64 335
Vote 2 - CORPORATE SERVICES	9 698	14 599	28 081	17 160	21 120	21 120	23 070	25 000	27 051
Vote 3 - FINANCIAL SERVICES	30 854	30 466	51 454	37 043	40 409	40 409	48 679	48 445	51 892
Vote 4 - DEVELOPMENT SERVICES	65 399	77 772	91 626	93 177	111 112	111 112	117 833	123 953	130 463
Vote 5 - TECHNICAL SERVICES	140 472	155 434	269 376	226 437	317 936	317 936	338 275	355 792	378 890
Total Expenditure by Vote	396 490	455 347	516 266	418 697	550 398	550 398	585 008	613 364	652 632
Surplus/(Deficit) for the year	(89 943)	(129 208)	(136 929)	36 116	(61 859)	(61 859)	(82 530)	(98 856)	(106 771)

Explanatory notes to MBRR Table A3 – Budgeted Financial Performance (revenue and expenditure by municipal vote)

1. Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the 32ouncilors32ion structure of the municipality. This means it is possible to present the operating surplus or deficit of a vote.

The following table is an analysis of the surplus or deficit for the electricity and water trading services.

1. The electricity trading surplus is deteriorating over the 2013/2014 MTREF from 25.9% or R 51.0 million in 2012/2013 to 26.4% by 2015/2016. This is primarily as a result of the high increases in Eskom bulk purchases and the tariff setting policy of the municipality and NERSA to buffer the impact of these increases on individual consumers.

2. The surplus on the water account remains relatively constant over the MTREF translating into a surplus of 24.8%, 26.9% and 28.4% for each of the respective financial years.

3. Note that the surpluses on these trading accounts are 32ouncilo as an internal funding source for the capital programme for asset renewal, refurbishment and the development of new asset infrastructure, *and to cross-subsidise other municipal services*.

Table 20 Surplus/(Deficit) calculations for the trading services

Description / R thousand	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Electricity									
Total Revenue (Excluding capital)	108 228	143 381	171 756	194 192	196 582	196 582	213 416	230 394	248 730
Operating Expenditure (excluding depreciation)	80 496	102 674	118 575	141 108	145 590	145 590	160 957	171 285	183 179
Surplus/(Deficit) for the year	27 732	40 707	53 180	53 084	50 992	50 992	52 459	59 110	65 551
Percentage Surplus	25.6%	28.4%	31.0%	27.3%	25.9%	25.9%	24.6%	25.7%	26.4%
Water									
Total Revenue (Excluding capital)	34 510	35 988	37 266	43 414	43 529	43 529	47 210	49 834	53 321
Operating Expenditure (excluding depreciation)	24 855	25 938	25 685	30 874	32 077	32 077	35 521	36 416	38 197
Surplus/(Deficit) for the year	9 656	10 050	11 581	12 540	11 451	11 451	11 689	13 418	15 124
Percentage Surplus	28.0%	27.9%	31.1%	28.9%	26.3%	26.3%	24.8%	26.9%	28.4%

Table 21 MBRR Table A4 – Budgeted Financial Performance (revenue and expenditure)

Description / R thousand	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue By Source									
Property rates	34 970	38 104	41 242	48 654	48 769	48 769	61 170	64 743	69 155
Service charges - electricity revenue	108 081	143 213	171 615	194 082	196 419	196 419	213 283	230 254	248 581
Service charges - water revenue	34 312	35 861	37 086	43 412	43 442	43 442	47 118	49 736	53 218
Service charges - sanitation revenue	19 044	20 356	23 065	24 842	25 171	25 171	26 933	28 818	29 020
Service charges - refuse revenue	12 552	14 390	16 948	22 659	22 660	22 660	24 346	25 943	27 759
Rental of facilities and equipment	5 754	4 404	6 371	6 192	6 519	6 519	7 018	7 512	8 045
Interest earned - external investments	2 428	856	1 023	1 512	1 235	1 235	1 005	1 065	1 129
Interest earned - outstanding debtors	1 791	2 123	2 344	2 902	1 597	1 597	1 682	1 783	1 890
Fines	1 001	1 386	1 521	1 611	1 938	1 938	2 055	2 178	2 309
Licences and permits	1 232	1 554	1 732	1 669	1 565	1 565	1 658	1 758	1 863
Agency services	2 830	3 075	3 245	3 415	3 280	3 280	3 477	3 685	3 907
Transfers recognised - operational	70 322	48 786	56 218	66 551	70 461	70 461	64 764	66 648	69 117
Other revenue	2 980	3 263	3 293	2 751	4 108	4 108	3 926	4 056	4 299
Gains on disposal of PPE	71	48	–	–	600	600	7 000	2 420	1 865
Total Revenue (excluding capital transfers and contributions)	297 367	317 419	365 704	420 253	427 763	427 763	465 434	490 599	522 157
Expenditure By Type									
Employee related costs	107 418	139 527	158 229	170 073	180 972	180 972	194 753	206 438	218 825
Remuneration of councillors	4 977	5 334	6 531	7 303	6 714	6 714	7 280	7 716	8 179
Debt impairment	2 949	784	4 830	540	540	540	1 000	1 000	1 000
Depreciation & asset impairment	110 941	112 108	111 190	14 428	115 412	115 412	108 542	115 054	121 958
Finance charges	6 611	7 594	9 417	12 740	13 268	13 268	15 369	16 291	17 269
Bulk purchases	62 456	82 101	106 256	116 901	120 611	120 611	131 915	141 113	151 811
Contracted services	6 419	10 120	9 650	10 485	17 357	17 357	17 167	12 808	13 576
Transfers and grants	590	855	917	466	491	491	25 984	27 437	29 083
Other expenditure	94 129	96 925	109 245	85 761	95 034	95 034	82 999	85 506	90 932
Loss on disposal of PPE	–	–	1	–	–	–	–	–	–
Total Expenditure	396 490	455 347	516 266	418 697	550 398	550 398	585 008	613 364	652 632
Surplus/(Deficit)	(99 123)	(137 927)	(150 563)	1 556	(122 634)	(122 634)	(119 574)	(122 765)	(130 475)
Transfers recognised - capital	9 179	8 719	13 634	34 560	60 775	60 775	37 044	23 909	23 704
Contributions recognised - capital	–	–	–	–	–	–	–	–	–
Contributed assets	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(89 943)	(129 208)	(136 929)	36 116	(61 859)	(61 859)	(82 530)	(98 856)	(106 771)
Taxation	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation	(89 943)	(129 208)	(136 929)	36 116	(61 859)	(61 859)	(82 530)	(98 856)	(106 771)
Attributable to minorities	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality	(89 943)	(129 208)	(136 929)	36 116	(61 859)	(61 859)	(82 530)	(98 856)	(106 771)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	(89 943)	(129 208)	(136 929)	36 116	(61 859)	(61 859)	(82 530)	(98 856)	(106 771)

Explanatory notes to Table A4 – Budgeted Financial Performance (revenue and expenditure)

1. Total revenue is R 465.4 million in 2013/2014 and escalates to R 522.2 million by 2015/2016. This represents a year-on-year increase of 5.3% for the 2014/2015 financial year and 7.0% for the 2015/2016 financial year.

2. Revenue to be generated from property rates is R 61.2 million in the 2013/2014 financial year and increases to R 69.2 million by 2015/2016 which represents 13.1% of

the operating revenue base of the municipality and therefore remains a significant funding source for the municipality. It remains relatively constant over the medium-term and tariff increases have been factored in at ±7%, 7% and 7% for each of the respective financial years of the MTREF.

3. Services charges relating to electricity, water, sanitation and refuse removal constitutes the biggest component of the revenue basket of the municipality 34ouncilo R 372.8 million for the 2013/2014 financial year and increasing to R 427.7 million by 2015/2016. For the 2013/2014 financial year services charges amount to 80.1% of the total revenue base and grows by about 7.1% per annum over the medium-term. This growth can mainly be attributed to the increase in the bulk prices of electricity and water.

4. Transfers 34ouncilors – operating includes the local government equitable share and other operating grants from national and provincial government. It needs to be noted that in real terms the grants receipts from national government are decreasing / increasing over the MTREF by -8.1%, 2.9% and 3.7%. The percentage share of this revenue source declines due to the more rapid relative growth in service charge revenues.

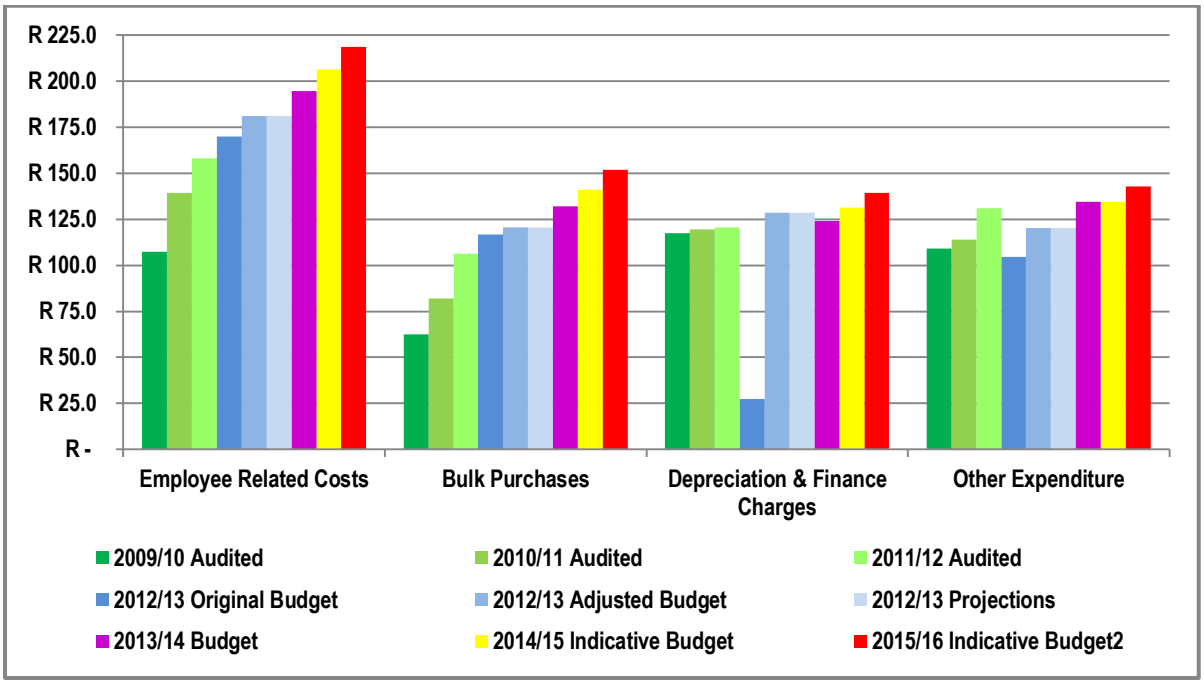


Figure 3 Expenditure by major type

The graph above illustrates the major expenditure items per type. Please note that the amounts in the graph represent millions of rand.

1. Bulk purchases have significantly increased over the 2009/2010 to 2015/2016 period escalating from R 62.5 million to R 151.8 million. These increases can be attributed to the substantial increase in the cost of bulk electricity from Eskom.

2. Employee related costs and bulk purchases are the main cost drivers within the municipality and alternative operational gains and efficiencies will have to be identified to lessen the impact of wage and bulk tariff increases in future years.

3. Off-setting depreciation, due to the implementation of the GRAP Accounting Standards on the municipality's assets that has to be recorded directly into the Statement of Financial Performance instead of the Statement of Changes in Net Assets is skewing the picture with regard to depreciation and finance charges.

Explanatory notes to Table A5 – Budgeted Capital Expenditure by vote, standard classification and funding source

1. Table A5 below is a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.

2. The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations. In relation to multi-year appropriations, for the 2013/2014 financial year R 38.4 million has been allocated of the total R 65.8 million capital budget, which totals 58.3%. This allocation decreases to R 35.0 million in 2014/2015 and then increases to R 36.0 million in 2015/2016 owing primarily to the fact that various projects reach completion in 2013/2014 hence the spike in expenditure in year two.

3. Single-year capital expenditure has been appropriated at R 27.4 million for the 2013/2014 financial year and decreases over the MTREF at levels of R 17.8 million and R 15.4 million respectively for the two outer years.

4. Unlike multi-year capital appropriations, single-year appropriations relate to expenditure that will be incurred in the specific budget year such as the procurement of vehicles and 36ouncilors36 tools and equipment. The budget appropriations for the two outer years are indicative allocations based on the departmental business plans as informed by the IDP and will be reviewed on an annual basis to assess the relevance of the expenditure in relation to the strategic objectives and service delivery imperatives of the municipality. For the purpose of funding assessment of the MTREF, these appropriations have been included but no commitments will be incurred against single-year appropriations for the two outer-years.

Table 22 MBRR Table A5 – Budgeted Capital Expenditure by vote, standard classification and funding source

Description / R thousand	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Capital expenditure - Vote									
Multi-year expenditure *to be appropriated*									
Vote 1 - MUNICIPAL MANAGER	–	–	93	3 310	3 524	3 524	1 400	2 800	2 800
Vote 2 - CORPORATE SERVICES	9	–	991	–	1 817	1 817	966	1 500	1 500
Vote 3 - FINANCIAL SERVICES	4	–	–	–	–	–	–	–	–
Vote 4 - DEVELOPMENT SERVICES	–	–	–	–	6 936	6 936	1 502	12 376	5 882
Vote 5 - TECHNICAL SERVICES	7	–	7 897	46 901	54 887	54 887	34 514	18 355	25 830
Capital multi-year expenditure sub-total	20	–	8 981	50 211	67 164	67 164	38 382	35 031	36 013
Single-year expenditure *to be appropriated*									
Vote 1 - MUNICIPAL MANAGER	1 797	1 612	876	1 150	839	839	1 045	1 640	1 630
Vote 2 - CORPORATE SERVICES	1 209	4 909	1 015	–	820	820	250	–	–
Vote 3 - FINANCIAL SERVICES	125	142	97	–	197	197	–	–	–
Vote 4 - DEVELOPMENT SERVICES	2 896	3 108	3 035	–	8 599	8 599	2 509	1 664	110
Vote 5 - TECHNICAL SERVICES	22 132	23 543	28 706	29 666	66 906	66 906	23 628	14 502	13 668
Capital single-year expenditure sub-total	28 160	33 313	33 729	30 816	77 361	77 361	27 432	17 806	15 408
Total Capital Expenditure - Vote	28 179	33 313	42 710	81 028	144 525	144 525	65 815	52 837	51 420
Capital Expenditure - Standard									
Governance and administration	12 109	7 982	20 197	9 650	19 480	19 480	9 676	5 940	5 930
Executive and council	550	41	800	3 950	3 829	3 829	2 445	4 440	4 430
Budget and treasury office	129	142	97	–	197	197	–	–	–
Corporate services	11 429	7 799	19 300	5 700	15 454	15 454	7 231	1 500	1 500
Community and public safety	2 554	3 039	2 626	–	15 463	15 463	4 011	12 182	4 992
Community and social services	250	264	1 465	–	3 093	3 093	1 066	686	–
Sport and recreation	2 093	391	860	–	12 124	12 124	2 945	11 496	4 992
Public safety	129	2 274	287	–	247	247	–	–	–
Housing	–	26	–	–	–	–	–	–	–
Health	82	83	15	–	–	–	–	–	–
Economic and environmental services	1 216	6 892	8 369	18 402	44 112	44 112	15 149	3 952	1 500
Planning and development	206	98	147	510	614	614	–	–	–
Road transport	1 010	6 794	8 221	17 892	43 498	43 498	15 149	3 952	1 500
Environmental protection	–	–	–	–	–	–	–	–	–
Trading services	12 290	15 401	11 518	52 975	65 470	65 470	36 979	30 763	38 998
Electricity	5 107	11 359	5 024	23 026	37 307	37 307	15 050	12 562	11 735
Water	4 734	2 054	5 550	21 140	21 389	21 389	10 676	14 344	1 600
Waste water management	1 990	1 951	526	8 809	6 712	6 712	11 252	2 000	24 662
Waste management	459	37	418	–	62	62	–	1 857	1 000
Other	11	–	–	–	–	–	–	–	–
Total Capital Expenditure - Standard	28 179	33 313	42 710	81 028	144 525	144 525	65 815	52 837	51 420
Funded by:									
National Government	6 161	7 820	12 117	34 050	45 453	45 453	36 768	23 633	23 704
Provincial Government	3 019	364	617	510	11 817	11 817	276	276	–
District Municipality	–	–	–	–	–	–	–	–	–
Other transfers and grants	–	535	–	–	3 506	3 506	–	–	–
Transfers recognised - capital	9 179	8 719	12 734	34 560	60 775	60 775	37 044	23 909	23 704
Public contributions & donations	–	–	–	–	–	–	–	–	–
Borrowing	12 450	15 541	26 599	42 468	78 263	78 263	26 271	22 928	21 716
Internally generated funds	6 550	9 054	3 378	4 000	5 487	5 487	2 500	6 000	6 000
Total Capital Funding	28 179	33 313	42 710	81 028	144 525	144 525	65 815	52 837	51 420

5. The capital programme is funded from capital and provincial grants and transfers, public contributions and donations, borrowing and internally generated funds from current year surpluses. For 2013/2014, capital transfers totals R 37.0 million (56.3%) and decreases to R 23.7 million by 2015/2016 (46.1%). Borrowing has been provided at R 70.9 million over the MTREF with internally generated funding totaling R 2.5 million, R 6.0 million and R 6.0 million for each of the respective financial years of the MTREF. These funding sources are further discussed in detail in 2.6 (Overview of Budget Funding).

Table 23 MBRR Table A6 – Budgeted Financial Position

Description / R thousand	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
ASSETS									
Current assets									
Cash	213	6	6	6	6	6	6	6	6
Call investment deposits	26 241	12 057	8 037	22 738	22 738	15 738	16 281	14 500	14 500
Consumer debtors	17 683	38 674	36 897	22 167	22 167	22 127	23 027	18 527	18 027
Other debtors	6 595	7 228	9 778	3 715	3 715	3 715	3 715	3 715	3 715
Current portion of long-term receivables	13	23	20	–	–	–	–	–	–
Inventory	3 785	5 033	6 129	3 785	3 785	3 785	3 785	3 785	3 785
Total current assets	54 530	63 020	60 866	52 411	52 411	45 371	46 814	40 533	40 033
Non current assets									
Long-term receivables	5	3	2	–	–	–	–	–	–
Investments	–	–	–	–	–	–	–	–	–
Investment property	179 157	182 357	182 357	182 357	182 357	182 357	182 357	182 357	182 357
Investment in Associate	–	–	–	–	–	–	–	–	–
Property, plant and equipment	2 201 746	2 116 813	2 048 726	2 259 167	2 221 241	2 077 400	2 034 673	1 970 955	1 898 917
Agricultural	–	–	–	–	–	–	–	–	–
Biological	–	–	–	–	–	–	–	–	–
Intangible	3 245	2 093	1 700	2 652	3 092	2 140	2 140	3 640	5 140
Other non-current assets	–	–	–	–	–	–	–	–	–
Total non current assets	2 384 153	2 301 266	2 232 785	2 444 176	2 406 689	2 261 897	2 219 170	2 156 953	2 086 415
TOTAL ASSETS	2 438 682	2 364 286	2 293 652	2 496 587	2 459 100	2 307 268	2 265 985	2 197 486	2 126 448
LIABILITIES									
Current liabilities									
Bank overdraft	3 773	1 368	10 298	–	–	–	5 000	4 000	3 000
Borrowing	3 653	6 555	11 714	18 000	18 000	18 000	17 074	15 628	10 286
Consumer deposits	4 620	5 739	6 154	10 958	10 958	10 958	11 000	11 000	11 000
Trade and other payables	34 404	61 514	77 937	50 432	69 625	74 506	71 293	59 871	64 504
Provisions	3 833	3 476	5 122	9 780	9 780	9 780	10 000	10 000	10 000
Total current liabilities	50 282	78 651	111 225	89 170	108 363	113 244	114 367	100 499	98 790
Non current liabilities									
Borrowing	58 730	70 207	81 907	153 643	186 592	143 038	173 616	206 981	232 911
Provisions	25 053	46 833	68 905	44 672	53 018	81 230	90 775	101 636	113 148
Total non current liabilities	83 783	117 039	150 812	198 315	239 610	224 268	264 392	308 617	346 059
TOTAL LIABILITIES	134 065	195 691	262 037	287 484	347 973	337 512	378 759	409 116	444 849
NET ASSETS	2 304 617	2 168 595	2 031 615	2 209 102	2 111 128	1 969 756	1 887 226	1 788 370	1 681 599
COMMUNITY WEALTH/EQUITY									
Accumulated Surplus/(Deficit)	2 304 617	2 168 595	2 031 615	2 209 102	2 111 128	1 969 756	1 887 226	1 788 370	1 681 599
Reserves	–	–	–	–	–	–	–	–	–
Minorities' interests	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2 304 617	2 168 595	2 031 615	2 209 102	2 111 128	1 969 756	1 887 226	1 788 370	1 681 599

Explanatory notes to Table A6 – Budgeted Financial Position

1. Table A6 is consistent with international standards of good financial management practice, and improves understandability for councilors, management and other users of budget documentation of the impact of the budget on the statement of financial position (balance sheet).

2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as "accounting" Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.

3. Table 66 is supported by an extensive table of notes (SA3 which can be found on page 138) providing a detailed analysis of the major components of a number of items, including:

    - Call investments deposits;
    - Consumer debtors;
    - Property, plant and equipment;
    - Trade and other payables;
    - Provisions non-current;
    - Changes in net assets; and
    - Reserves

4. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.

5. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption should inform the budget appropriation for debt impairment which in turn would impact on the provision for bad debt. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition the funding

compliance assessment is informed directly by forecasting the Statement of Financial Position.

Table 24 MBRR Table A7 – Budgeted Cash Flow Statement

Description / R thousand	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Ratepayers and other	212 905	251 483	324 400	345 187	349 771	377 207	389 083	422 183	447 655
Government - operating	70 322	45 570	54 618	66 551	70 461	69 761	64 764	66 648	69 117
Government - capital	9 179	8 719	13 634	34 560	60 775	60 775	37 044	23 909	23 704
Interest	4 240	2 979	3 368	4 415	2 832	2 832	2 687	2 849	3 019
Payments									
Suppliers and employees	(264 558)	(294 561)	(373 203)	(387 527)	(390 153)	(384 465)	(427 561)	(454 143)	(467 177)
Finance charges	(6 598)	(7 594)	(9 417)	(12 740)	(13 268)	(13 268)	(15 369)	(16 291)	(17 269)
Transfers and Grants	(798)	(855)	(917)	(466)	(491)	(23 162)	(25 984)	(27 437)	(29 083)
NET CASH FROM/(USED) OPERATING ACTIVITIES	24 693	5 740	12 483	49 980	79 927	89 681	24 664	17 717	29 967
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	71	48	(1)	–	600	600	7 000	2 420	1 865
Decrease (Increase) in non-current debtors	–	–	–	–	–	–	–	–	–
Decrease (increase) other non-current receivables	41	(8)	4	–	–	21	–	–	–
Decrease (increase) in non-current investments	(5 705)	(58)	4 115	(1 000)	(1 000)	(3 352)	1 000	–	–
Payments									
Capital assets	(28 179)	(33 313)	(42 710)	(81 028)	(144 525)	(144 525)	(65 815)	(52 837)	(51 420)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(33 773)	(33 331)	(38 592)	(82 028)	(144 925)	(147 255)	(57 815)	(50 417)	(49 555)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Borrowing long term/refinancing	4 704	19 519	23 465	42 468	78 263	78 263	44 427	48 993	36 216
Increase (decrease) in consumer deposits	722	1 168	415	2 958	2 958	4 804	42	–	–
Payments									
Repayment of borrowing	(2 713)	(5 140)	(6 606)	(8 000)	(10 845)	(10 845)	(14 775)	(17 074)	(15 628)
NET CASH FROM/(USED) FINANCING ACTIVITIES	2 713	15 547	17 274	37 426	70 375	72 221	29 694	31 919	20 588
NET INCREASE/ (DECREASE) IN CASH HELD	(6 368)	(12 045)	(8 836)	5 378	5 378	14 647	(3 457)	(781)	1 000
Cash/cash equivalents at the year begin:	23 344	16 977	4 932	12 366	12 366	(3 903)	10 744	7 287	6 506
Cash/cash equivalents at the year end:	16 977	4 932	(3 903)	17 744	17 744	10 744	7 287	6 506	7 506

Explanatory notes to Table A7 – Budgeted Cash Flow Statement

1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.

2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.

3. It can be seen that the cash levels of the municipality fell significantly over the 2009/2010 to 2011/2012 period owing directly to a net decrease in cash for the

2010/2011 and 2011/2012 financial years of R 12.0 million and R 8.8 million respectively. The 2012/2013 financial year project a net increase of R 5.4 million with an overall projected positive cash position of R 17.7 million. This amount includes unspent conditional grants.

4. The draft 2013/2014 MTREF provide for a further net decrease in cash of R 3.6 million for the 2013/2014 financial year resulting in an overall projected positive cash position of R 7.3 million at year end.

5. As part of the 2012/2013 mid-year review and Adjustments Budget this unsustainable cash position had to be addressed as a matter of urgency and various interventions were implemented such as the reduction of expenditure allocations and 40ouncilors40ion40 of spending priorities.

6. In addition the municipality undertook an extensive debt collection drive resulting in cash receipts on government arrear debtors.

7. The 2013/2014 MTREF has been informed by the planning principle of ensuring adequate cash reserves over the medium-term.

8. Cash and cash equivalents totals project R 7.3 million as at the end of the 2013/2014 financial year and escalate to a projected R 7.5 million by 2015/2016.

Table 25 MBRR Table A8 – Cash Backed Reserves/Accumulated Surplus Reconciliation

Description / R thousand	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Cash and investments available									
Cash/cash equivalents at the year end	16 977	4 932	(3 903)	17 744	17 744	10 744	7 287	6 506	7 506
Other current investments > 90 days	5 705	5 763	1 648	5 000	5 000	5 000	4 000	4 000	4 000
Non current assets - Investments	–	–	–	–	–	–	–	–	–
Cash and investments available:	22 682	10 695	(2 255)	22 744	22 744	15 744	11 287	10 506	11 506
Application of cash and investments									
Unspent conditional transfers	11 064	5 830	30 365	23 407	22 932	12 055	2 793	2 793	7 203
Other working capital requirements	(2 640)	9 316	(1 517)	1 657	21 225	35 029	28 792	29 780	30 493
Reserves to be backed by cash/investments	2 484	–	–	–	–	–	–	–	–
Total Application of cash and investments:	10 909	15 145	28 848	25 064	44 157	47 083	31 585	32 573	37 696
Surplus(shortfall)	11 773	(4 450)	(31 103)	(2 320)	(21 413)	(31 339)	(20 298)	(22 067)	(26 191)

Explanatory notes to Table A8 – Cash Backed Reserves/Accumulated Surplus Reconciliation

1. The cash backed reserves / accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.

2. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.

3. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be "funded".

4. Non-compliance with section 18 of the MFMA is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded.

5. From the table it can be seen that for the period 2009/2010 to 2012/2013 the cash surplus of 11.8 million deteriorated to a cash deficit of R 21.4 million and further decreases for the MTREF to R 26.2 million in 2015/2016. The main reason for these "unfunded" projections were a lack of cash due to government not honouring their service charges, outstanding debt, unspent grants not being cash backed for previous financial years, housing programme claims not paid out by provincial government and unfunded mandates for Primary Health Care Services, Environmental Services, Library Services, Disaster Management, etc. The total unfunded mandates for the past three years amounted to R 44 million.

6. Considering the requirements of section 18 of the MFMA, it can be concluded that the draft 2013/2014 MTREF was not funded owing to the deficits.

7. As part of the budgeting and planning guidelines that informed the compilation of the 2013/2014 MTREF the end objective of the medium-term framework was to ensure the budget is funded aligned to section 18 of the MFMA.

Explanatory notes to Table A9 – Asset Management

1. Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.

Table 26 MBRR Table A9 – Asset Management

Description / R thousand	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
CAPITAL EXPENDITURE									
Total New Assets	28 179	33 313	37 773	76 248	127 621	127 621	61 590	51 037	47 020
Infrastructure - Road transport	1 249	6 607	3 887	15 392	29 110	29 110	14 271	3 952	–
Infrastructure - Electricity	4 980	11 359	5 024	23 026	37 334	37 334	15 050	12 562	11 735
Infrastructure - Water	4 723	3 110	5 508	20 840	20 678	20 678	10 376	14 044	500
Infrastructure - Sanitation	1 988	1 180	356	8 809	6 040	6 040	11 252	2 000	24 362
Infrastructure - Other	–	–	–	3 310	1 810	1 810	1 400	4 657	3 800
Infrastructure	*12 941*	*22 257*	*14 774*	*71 378*	*94 972*	*94 972*	*52 350*	*37 215*	*40 398*
Community	1 678	574	2 571	–	15 157	15 157	3 735	11 906	4 992
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	–	3 200	–	–	–	–	–	–	–
Other assets	13 560	7 234	19 857	4 870	17 052	17 052	5 504	1 916	1 630
Intangibles	–	48	571	–	440	440	–	–	–
Total Renewal of Existing Assets	–	–	4 938	4 780	16 904	16 904	4 225	1 800	4 400
Infrastructure - Road transport	–	–	4 352	2 500	13 291	13 291	–	–	1 500
Infrastructure - Electricity	–	–	–	–	–	–	–	–	–
Infrastructure - Water	–	–	147	300	428	428	300	300	1 100
Infrastructure - Sanitation	–	–	115	–	671	671	–	–	300
Infrastructure - Other	–	–	–	–	–	–	–	–	–
Infrastructure	–	–	*4 614*	*2 800*	*14 391*	*14 391*	*300*	*300*	*2 900*
Community	–	–	–	–	–	–	250	–	–
Other assets	–	–	324	1 980	2 513	2 513	3 675	–	–
Intangibles	–	–	–	–	–	–	–	1 500	1 500
Total Capital Expenditure									
Infrastructure - Road transport	1 249	6 607	8 239	17 892	42 401	42 401	14 271	3 952	1 500
Infrastructure - Electricity	4 980	11 359	5 024	23 026	37 334	37 334	15 050	12 562	11 735
Infrastructure - Water	4 723	3 110	5 654	21 140	21 106	21 106	10 676	14 344	1 600
Infrastructure - Sanitation	1 988	1 180	471	8 809	6 712	6 712	11 252	2 000	24 662
Infrastructure - Other	–	–	–	3 310	1 810	1 810	1 400	4 657	3 800
Infrastructure	12 941	22 257	19 388	74 178	109 363	109 363	52 650	37 515	43 298
Community	1 678	574	2 571	–	15 157	15 157	3 985	11 906	4 992
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	–	3 200	–	–	–	–	–	–	–
Other assets	13 560	7 234	20 181	6 850	19 565	19 565	9 179	1 916	1 630
Intangibles	–	48	571	–	440	440	–	1 500	1 500
TOTAL CAPITAL EXPENDITURE - Asset class	28 179	33 313	42 710	81 028	144 525	144 525	65 815	52 837	51 420
ASSET REGISTER SUMMARY - PPE (WDV)									
Infrastructure - Road transport	857 963	816 954	777 531	828 835	803 531	803 531	769 649	722 559	671 054
Infrastructure - Electricity	346 783	339 470	327 143	380 189	378 595	378 595	376 002	371 715	354 150
Infrastructure - Water	470 809	453 694	443 665	486 978	472 083	472 083	468 078	465 122	449 278
Infrastructure - Sanitation	152 107	144 955	137 729	152 400	142 694	142 694	146 502	140 158	163 550
Infrastructure - Other	32 225	29 533	27 111	32 772	30 569	30 569	31 259	35 164	38 167
Infrastructure	*1 859 887*	*1 784 607*	*1 713 179*	*1 881 174*	*1 827 472*	*1 827 472*	*1 791 490*	*1 734 717*	*1 676 198*
Community	64 731	62 195	61 830	71 097	74 982	74 982	67 226	71 568	58 485
Heritage assets	4 273	4 273	4 273	4 273	4 273	4 273	4 273	4 273	4 273
Investment properties	179 157	182 357	182 357	182 357	182 357	182 357	182 357	182 357	182 357
Other assets	272 856	265 738	269 444	302 623	314 513	314 513	315 490	309 641	303 040
Intangibles	3 245	2 093	1 700	2 652	3 092	3 092	3 092	4 592	6 092
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	2 384 148	2 301 263	2 232 784	2 444 176	2 406 689	2 261 897	2 219 170	2 156 953	2 086 415
EXPENDITURE OTHER ITEMS									
Depreciation & asset impairment	110 941	112 108	111 190	14 428	115 412	115 412	108 542	115 054	121 958
Repairs and Maintenance by Asset Class	8 436	10 462	10 471	11 610	12 282	12 282	17 315	15 900	16 884
Infrastructure - Road transport	302	359	547	669	646	646	766	723	766
Infrastructure - Electricity	482	695	642	661	553	553	725	722	765
Infrastructure - Water	393	338	510	813	672	672	919	752	797
Infrastructure - Sanitation	40	81	69	215	171	171	612	648	687
Infrastructure - Other	1	20	35	48	36	36	35	37	39
Infrastructure	*1 217*	*1 492*	*1 803*	*2 407*	*2 079*	*2 079*	*3 057*	*2 882*	*3 055*
Community	289	403	428	484	435	435	548	570	604
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Other assets	6 929	8 567	8 240	8 719	9 768	9 768	13 711	12 448	13 225
TOTAL EXPENDITURE OTHER ITEMS	119 376	122 571	121 661	26 038	127 694	127 694	125 857	130 955	138 842
Renewal of Existing Assets as % of total capex	*0.0%*	*0.0%*	*11.6%*	*5.9%*	*11.7%*	*11.7%*	*6.4%*	*3.4%*	*8.6%*
Renewal of Existing Assets as % of deprecn"	*0.0%*	*0.0%*	*4.4%*	*33.1%*	*14.6%*	*14.6%*	*3.9%*	*1.6%*	*3.6%*
R&M as a % of PPE	*0.4%*	*0.5%*	*0.5%*	*0.5%*	*0.6%*	*0.6%*	*0.9%*	*0.8%*	*0.9%*
Renewal and R&M as a % of PPE	*0.0%*	*0.0%*	*1.0%*	*1.0%*	*1.0%*	*1.0%*	*1.0%*	*1.0%*	*1.0%*

2. National Treasury has recommended that municipalities should allocate at least 40 per cent of their capital budget to the renewal of existing assets, and allocations to repairs and maintenance should be 8 per cent of PPE. The municipality cannot meet these recommendations due to a lack of financial resources.

3. The following graph provides an analysis between depreciation and operational repairs and maintenance over the MTREF. It highlights the municipality's strategy to address the maintenance of assets.

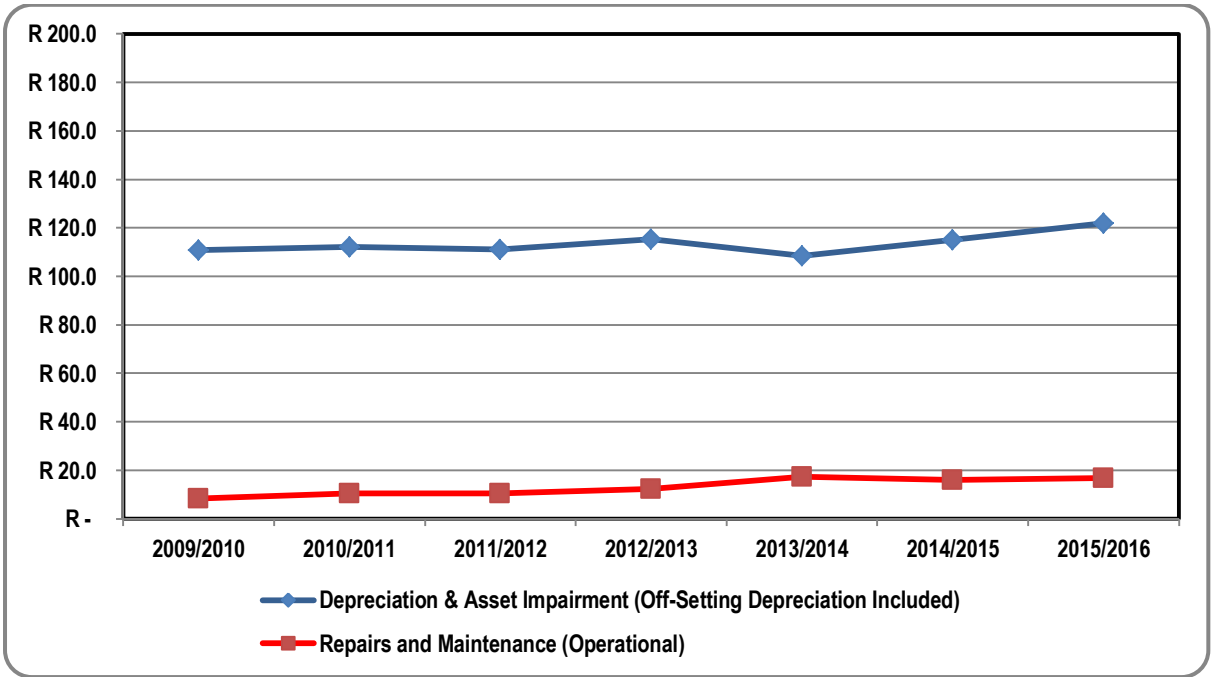


Figure 4 Depreciation in relation to repairs and maintenance over the MTREF

4. Depreciation and asset impairment costs (off-setting depreciation included) due to the implementation of the GRAP Accounting Standards on the carrying values of 43ouncilors43io assets makes it virtually unaffordable to maintain the municipality's assets at depreciated replacement cost.

Explanatory notes to Table A10 – Basic Service Delivery Measurement

1. Table A10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.

Table 27 MBRR Table A10 – Basic Service Delivery Measurement

Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Household service targets									
Water:									
Piped water inside dwelling	9 550	9 971	9 971	9 971	9 971	9 971	10 221	10 450	10 690
Piped water inside yard (but not in dwelling)	2 645	3 172	6 190	6 190	6 190	6 190	6 680	7 320	7 710
Using public tap (at least min.service level)	890	1 259	1 716	2 150	2 150	2 150	2 485	2 799	2 995
Other water supply (at least min.service level)	–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total	13 085	14 402	17 877	18 311	18 311	18 311	19 386	20 569	21 395
Using public tap (< min.service level)	–	–	–	–	–	–	–	–	–
Other water supply (< min.service level)	249	249	249	–	–	–	–	–	–
No water supply	–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total	249	249	249	–	–	–	–	–	–
Total number of households	13 334	14 651	18 126	18 311	18 311	18 311	19 386	20 569	21 395
Sanitation/sewerage:									
Flush toilet (connected to sewerage)	12 650	12 650	13 191	13 193	13 193	13 193	13 452	13 690	13 930
Flush toilet (with septic tank)	217	217	217	320	320	320	380	420	470
Chemical toilet	–	–	–	–	–	–	–	–	–
Pit toilet (ventilated)	151	151	151	151	272	272	151	151	151
Other toilet provisions (> min.service level)	1 320	1 320	1 441	1 730	1 730	1 730	2 140	2 450	2 680
Minimum Service Level and Above sub-total	14 338	14 338	15 000	15 394	15 515	15 515	16 123	16 711	17 231
Bucket toilet	1 688	1 688	1 688	2 890	5 990	5 990	3 350	3 570	3 570
Other toilet provisions (< min.service level)	–	–	–	–	–	–	–	–	–
No toilet provisions	366	366	366	366	562	562	345	315	295
Below Minimum Service Level sub-total	2 054	2 054	2 054	3 256	6 552	6 552	3 695	3 885	3 865
Total number of households	16 392	16 392	17 054	18 650	22 067	22 067	19 818	20 596	21 096
Energy:									
Electricity (at least min.service level)	2 120	1 988	1 886	1 866	1 886	1 886	1 860	1 840	1 830
Electricity - prepaid (min.service level)	16 381	16 685	17 181	18 220	18 220	18 220	19 070	19 920	20 240
Minimum Service Level and Above sub-total	18 501	18 673	19 067	20 086	20 106	20 106	20 930	21 760	22 070
Electricity (< min.service level)	–	–	–	–	–	–	–	–	–
Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–
Other energy sources	759	1 215	2 075	1 518	1 518	1 518	1 057	507	207
Below Minimum Service Level sub-total	759	1 215	2 075	1 518	1 518	1 518	1 057	507	207
Total number of households	19 260	19 888	21 142	21 604	21 624	21 624	21 987	22 267	22 277
Refuse:									
Removed at least once a week	18 500	18 500	18 880	13 800	13 800	13 900	15 000	17 500	18 500
Minimum Service Level and Above sub-total	18 500	18 500	18 880	13 800	13 800	13 900	15 000	17 500	18 500
Removed less frequently than once a week	–	–	–	5 100	5 100	5 100	5 500	6 000	7 550
Using communal refuse dump	–	–	–	–	–	–	–	–	–
Using own refuse dump	–	–	–	–	–	–	–	–	–
Other rubbish disposal	–	–	–	–	–	–	–	–	–
No rubbish disposal	–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total	–	–	–	5 100	5 100	5 100	5 500	6 000	7 550
Total number of households	18 500	18 500	18 880	18 900	18 900	19 000	20 500	23 500	26 050
Households receiving Free Basic Service									
Water (10 kilolitres per household per month)	–	–	6 818	10 577	10 577	10 577	11 826	12 417	13 038
Sanitation (free minimum level service)	–	–	–	10 577	10 577	10 577	11 826	12 417	13 038
Electricity/other energy (50kwh per household per month)	–	–	–	6 645	6 645	6 645	6 645	6 977	7 326
Refuse (removed at least once a week)	–	–	–	10 577	10 577	10 577	11 826	12 417	13 038
Cost of Free Basic Services provided (R'000)									
Water (10 kilolitres per household per month)	–	–	–	–	–	–	–	–	–
Sanitation (free sanitation service)	–	–		–	–	–	–	–	–
Electricity/other energy (50kwh per household per month)	–	–		–	–	–	–	–	–
Refuse (removed once a week)	–	–		–	–	–	–	–	–
Indigent Subsidy Totals	12 555	16 117	20 159	20 499	22 671	22 671	25 384	26 907	28 521
Total cost of FBS provided (minimum social package)	12 555	16 117	20 159	20 499	22 671	22 671	25 384	26 907	28 521
Highest level of free service provided									
Property rates (R value threshold)	45 000	45 000	45 000	45 000	45 000	45 000	45 000	45 000	45 000
Water (kilolitres per household per month)	10	10	10	10	10	10	10	10	10
Sanitation (Rand per household per month)	–	–	–	–	–	–	–	–	–
Sanitation (Rand per household per month)	–	–	–	164	164	164	175	187	201
Electricity (kwh per household per month)	50	50	50	50	50	50	50	50	50
Refuse (R per household per month)	–	–	–	108	108	108	115	123	132
Revenue cost of free services provided (R'000)									
Property rates (R45 000 threshold rebate)	1 027	1 368	2 098	2 169	2 054	2 054	2 181	2 329	2 488
Property rates (other exemptions, reductions and rebates)	–	–	–	–	–	–	–	–	–
Water	–	–	–	–	–	–	–	–	–
Sanitation	–	–	–	–	–	–	–	–	–
Electricity/other energy	–	–	–	–	–	–	–	–	–
Refuse	–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates	–	–	–	–	–	–	–	–	–
Housing - top structure subsidies				–	–	–	–	–	–
Indigent Subsidy Totals	12 555	16 117	20 159	20 499	22 671	22 671	25 384	26 907	28 521
Other				–	–	–	–	–	–
Total revenue cost of free services provided (total social package)	13 582	17 484	22 257	22 668	24 725	24 725	27 565	29 236	31 010

2. The City continues to make good progress with the eradication of backlogs:

   a. The minimum level of water services is available to all households – formal as well as informal areas.

   b. Sanitation services backlogs steadily increases to the projected 3,865 households in 2015/2016 who receive a service below the minimum service level. These numbers will only reduce when the municipality receives funds from the housing programme for basic service infrastructure. Provincial government is slow in approving funds through the housing programme to build houses with toilets and sewerage networks.

   c. Electricity services backlogs will be reduced to an estimated 207 households by 2015/2016. Although the MTREF indicates the electrification of 2 094 houses together with electricity infrastructure through INEP grants and external loans, the growing need of more housing makes this an on-going exercise.

   d. The minimum level of refuse removal services is available to all households – formal as well as informal areas.

3. The budget provides for 11 826 households to be registered as indigent in 2013/2014, and therefore entitled to receiving Free Basic Services.

4. It is anticipated that these Free Basic Services will cost the municipality R 27.6 million in 2013/2014, increasing to R 31.0 million in 2015/2016. This is covered by the municipality's equitable share allocation from national government.

5. Included in the Free Basic Services, the municipality also 'gives' households R 2.2 million in free services in 2013/2014, and it increases to R 2.5 million in 2015/2016. This 'tax expenditure' needs to be seen within the context of the municipality's overall revenue management strategy – the more the municipality gives away, the less there is available to fund other services. Currently, the 'free services" represent about 5.9% of total operating revenue.

2 Part 2 – Supporting Documentation

2.1 Overview of the annual budget process

Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

The Budget Steering Committee consists of the Executive Committee members, the Municipal Manager and senior officials of the municipality meeting under the chairpersonship of the Mayor.

The primary aims of the Budget Steering Committee are to ensure:

- That the process followed to compile the budget complies with legislation and good budget practices;
- That there is proper alignment between the policy and service delivery priorities set out in the municipality's IDP and the budget, taking into account the need to protect the financial sustainability of municipality;
- That the municipality's revenue and tariff setting strategies ensure that the cash resources needed to deliver services are available; and
- That the various spending priorities of the different municipal departments are properly evaluated and prioritised in the allocation of resources.

2.1.1 Budget Process Overview

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year (i.e. in August 2012) a time schedule that sets out the process to revise the IDP and prepare the budget.

The Mayor tabled in Council the required the IDP and budget process plan with time schedule on 13 August 2012. Key dates applicable to the process were:

- **November 2012** – 1st Budget work session of all 47ouncilors and senior management. Aim: to review past performance trends of the capital and operating budgets, the economic realities and to set the 47ouncilors47ion criteria for the compilation of the 2012/2013 MTREF;

- **January 2013** – Detail departmental budget proposals (capital and operating) submitted to the Budget and Treasury Office for consolidation and assessment against the financial planning guidelines and the compilation of the 1st draft MTREF;

- **January 2013** – Review of the financial strategy and key economic and financial planning assumptions by the Budget Steering Committee. This included financial forecasting and scenario considerations;

- **February 2013** – Multi-year budget proposals are submitted to the Executive Committee (2nd budget work session of all 47ouncilors and senior management) for endorsement;

- **28 February 2013** – Council considers the 2012/2013 Mid-year Review and Adjustments Budget;

- **5 April 2013** – Tabling in Council of the draft 2013/2014 IDP and 2013/2014 MTREF for public consultation;

- **April 2012** – **May 2013** – Public consultation

- **6 May 2012** – Closing date for written comments;

- **23 May 2012** – Finalisation and workshop with Council of the 2013/2014 IDP and 2013/2014 MTREF, taking into consideration comments received from the public, comments from National Treasury, and updated information from the most recent Division of Revenue Bill and financial framework; and

- **30 May 2012** – Tabling of the 2013/2014 MTREF before Council for consideration and final approval.

There were no serious deviations from the key dates set out in the Budget Time Schedule tabled in Council.

2.1.2 IDP and Service Delivery and Budget Implementation Plan

This is a newly developed IDP for Council after the municipal elections that were held in May 2012.

The municipality's IDP is its principal strategic planning instrument, which directly guides and informs its planning, budget, management and development actions. This framework is rolled out into objectives, key performance indicators and targets for implementation which directly inform the Service Delivery and Budget Implementation Plan. The Process Plan applicable to the newly developed IDP includes the following key IDP processes and deliverables:

- Registration of community needs;
- Compilation of departmental business plans including key performance indicators and targets;
- Financial planning and budgeting process;
- Public participation process;
- Compilation of the SDBIP, and
- The review of the performance management and monitoring processes.

The IDP has been taken into a business and financial planning process leading up to the 2013/2014 MTREF, based on the approved 2012/2013 MTREF, Mid-year Review and adjustments budget. The business planning process has subsequently been refined in the light of current economic circumstances and the resulting revenue projections.

With the compilation of the 2013/2014 MTREF, each department / function had to review the business planning process, including the setting of priorities and targets after reviewing the mid-year and third quarter performance against the 2012/2013 Departmental Service Delivery and Budget Implementation Plan. Business planning links back to priority needs and master planning, and essentially informed the detail operating budget appropriations and three-year capital programme.

2.1.3 Financial Modeling and Key Planning Drivers

As part of the compilation of the 2013/2014 MTREF; extensive financial modelling were undertaken to ensure affordable tariffs and long-term financial sustainability. The following key factors and planning strategies have informed the compilation of the 2013/2014 MTREF:

- Municipality's growth;
- Policy priorities and strategic objectives;
- Asset maintenance;
- Economic climate and trends (i.e. inflation, Eskom increases, household debt, migration patterns);
- Performance trends;
- The approved 2012/2013 adjustments budget and performance against the SDBIP;
- Cash Flow Management Strategy;
- Debtor payment levels;
- Loan and investment possibilities;
- The need for tariff increases versus the ability of the community to pay for services; and
- Improved and sustainable service delivery.

In addition to the above, the strategic guidance given in National Treasury's MFMA Circulars 66 and 67 has been taken into consideration in the planning and prioritisation process.

2.1.4 Community Consultation

The draft 2013/2014 MTREF as tabled before Council on 5 April 2013; and, for community consultation was published on the municipality's website and hard copies were made available at customer care offices, municipal notice boards and various libraries.

All documents in the appropriate format (electronic and printed) were provided to National Treasury, and other national and provincial departments in accordance with section 23 of the MFMA, to provide an opportunity for them to make inputs.

Ward Committees were utilised to facilitate the community consultation process during April 2013 – May 2013, and it included a public workshop for all councillors, senior management, ward committee members, sector departments, organisational stakeholders and any member of the local public. The applicable dates and venue were published in all the local newspapers.

Submissions received during the community consultation process and additional information regarding revenue and expenditure and individual capital projects were addressed, and where relevant considered as part of the finalisation of the 2013/2014 MTREF. Feedback

and responses to the submissions received are available on request. The following are some of the issues and concerns raised as well as comments received during the consultation process:

- Connection road over the railway line between Rosedale and Paballelo – R 18.2 million;
- Enlargement of main sewerage drainage line through Rosedale – R 4.4 million;
- Development of new parks – R 12.1 million and
- Electrification projects for new developments – R 32.6 million

Significant changes effected in the final 2013/2014 MTREF compared to the draft 2013/2014 MTREF that was tabled for community consultation, include:

- Inclusion of consultation fees for housing business plans – R 720 thousand;
- Inclusion of water and electricity meter audit – R 1.6 million;
- Inclusion of valuation roll – R 1.8 million;
- Repair of compactor – R 1.5 million;
- Additional expenditure for fuel and Oil – R 1.2 million; and
- Inclusion of electrification project for 300 connections in Dakota Road North – R 5.9 million

2.2 Overview of alignment of annual budget with IDP

The Constitution mandates local government with the responsibility to exercise local developmental and cooperative governance. The eradication of imbalances in South African society can only be realised through a credible integrated developmental planning process. Municipalities in South Africa need to utilise integrated development planning as a method to plan future development in their areas and so find the best solutions to achieve sound long-term development goals. A municipal IDP provides a five year strategic programme of action aimed at setting short, medium and long term strategic and budget priorities to create a development platform, which correlates with the term of office of the political incumbents. The plan aligns the resources and the capacity of a municipality to its overall development aims and guides the municipal budget. An IDP is therefore a key instrument which municipalities use to provide vision, leadership and direction to all those that have a role to play in the development of a municipal area. The IDP enables municipalities to make the best use of scarce resources and speed up service delivery.

Integrated developmental planning in the South African context is amongst others, an approach to planning aimed at involving the municipality and the community to jointly find the best solutions towards sustainable development. Furthermore, integrated development planning provides a strategic environment for managing and guiding all planning, development and decision making in the municipality.

It is important that the IDP developed by municipalities correlate with National and Provincial intent. It must aim to co-ordinate the work of local and other spheres of government in a coherent plan to improve the quality of life for all the people living in that area. Applied to the municipality, issues of national and provincial importance should be reflected in the IDP of the municipality. A clear understanding of such intent is therefore imperative to ensure that the municipality strategically complies with the key national and provincial priorities.

The aim of this newly developed IDP was to develop and coordinate a coherent plan to improve the quality of life for all the people living in the area, also reflecting issues of national and provincial importance. One of the key objectives is therefore to ensure that there exists alignment between national and provincial priorities, policies and strategies and the municipality's response to these requirements.

The national and provincial priorities, policies and strategies of importance include amongst others:

- Green Paper on National Strategic Planning of 2009;
- Government Programme of Action;
- Development Facilitation Act of 1995;
- Provincial Growth and Development Strategy (GGDS);
- National and Provincial spatial development perspectives;
- Relevant sector plans such as transportation, legislation and policy;
- National Key Performance Indicators (NKPIs);
- Accelerated and Shared Growth Initiative (ASGISA);
- National 2014 Vision;
- National Spatial Development Perspective (NSDP) and
- The National Priority Outcomes.

The Constitution requires local government to relate its management, budgeting and planning functions to its objectives. This gives a clear indication of the intended purposes of municipal integrated development planning. Legislation stipulates clearly that a municipality must not only give effect to its IDP, but must also conduct its affairs in a manner which is

consistent with its IDP. The following table highlights the IDP's eleven strategic objectives for the 2013/2014 MTREF and further planning refinements that have directly informed the compilation of the budget:

Table 28 IDP Strategic Objectives

Key Performance Area (KPA)	Key Performance Indicator (KPI)	Strategic Objective
KPA 1: Land Management	1. Spatial Development, Town Planning and Land-use Management	Provide the framework and vision required for improving the quality of life of the people living in //Khara Hais
		Manage the development of sustainable land use, economic, spatial and environmental planning according to predetermined acceptable levels
KPA 2: Service Delivery and Infrastructure Delivery	2. Water Resources and Services;	Develop, manage and maintain essential bulk water infrastructure and facilities to accommodate the aspirations, needs and pressures of present and future industries, businesses and dependent communities
		Develop, manage and maintain necessary infrastructure and facilities required to improve the provision of water services
	3. Sewerage;	Develop, manage and maintain essential bulk sewerage infrastructure and facilities to accommodate the aspirations, needs and pressures of present and future industries, businesses and dependent communities
		Develop, manage and maintain necessary infrastructure and facilities required to improve the provision of sewerage services
	4. Human Settlement and Housing;	Eradicate housing backlogs in municipal area
		Provide for sustainable human settlements (housing)
	5. Energy and Electricity;	Provide, manage and maintain essential infrastructure required to improve electricity provision
	6. Roads, Transport and Storm Water Drainage;	Develop, manage and maintain necessary Road, Transport and Storm water infrastructure and facilities required to improve transportation in, and aesthetic qualities of urban areas
	7. Sanitation, Waste Management and Waste Removal	Regulate and manage waste disposal to prevent pollution of the natural environment and natural resources
KPA 3: Local Economic Development	8 Economic Growth and Job Creation	Promote the development of tourist infrastructure that will enhance tourism
		Create an environment that promotes the development of a diversified and sustainable economy
KPA 4: Financial Viability	9 Community Development and Facilities; and 10 Administrative and Institutional Capacity	Provide equal access to sport, park, recreational facilities and other public amenities to all residents
KPA 5: Institutional Transformation		Manage and maintain municipal property, plant, equipment and vehicle fleet
		Pro-active prevention, mitigation, identification and management of environmental health, fire and disaster risks
KPA 6: Good Governance and Customer Care		Provide safety to communities through law enforcement services and through legislative requirements
KPA 7: Social Services		

In order to ensure integrated and focused service delivery between all spheres of government it was important for the municipality to align its budget priorities with that of national and provincial government. All spheres of government place a high priority on infrastructure development, economic development and job creation, efficient service delivery, poverty alleviation and building sound institutional arrangements.
Local priorities were identified as part of the IDP review process which is directly aligned to that of the national and provincial priorities. The key performance areas can be summarised as follows against the five strategic objectives (National KPA's):

1. Provision of quality basic services and infrastructure which includes, amongst others:
    - Provide electricity;
    - Provide water;
    - Provide sanitation;
    - Provide waste removal;
    - Provide housing;
    - Provide roads and storm water;
    - Provide public transport;
    - Provide city planning services; and
    - Maintaining the infrastructure of the municipality.

2. Economic growth and development that leads to sustainable job creation by:
    - Ensuring the is a clear structural plan for the municipality;
    - Ensuring planning processes function in accordance with set timeframes; and
    - Facilitating the use of labour intensive approaches in the delivery of services and the building of infrastructure.

2.3 Fight poverty and build clean, healthy, safe and sustainable communities:
    - Effective implementation of the Indigent Policy;
    - Working with the provincial department of health to provide primary health care services;
    - Extending waste removal services and ensuring effective city cleansing;
    - Ensuring all waste water treatment works are operating optimally;
    - Working with strategic partners such as SAPS to address crime;
    - Ensuring save working environments by effective enforcement of building and health regulations;
    - Promote viable, sustainable communities through proper zoning; and

- Promote environmental sustainability by protecting wetlands and key open spaces.

2.3 Integrated Social Services for empowered and sustainable communities:

- Work with provincial departments to ensure the development of community infrastructure such as schools and clinics is properly co-ordinated with the informal settlements upgrade programme.

2. Foster participatory democracy and Batho Pele principles through a caring, accessible and accountable service by:

- Optimising effective community participation in the ward committee system; and
- Implementing Batho Pele in the revenue management strategy.

2.3 Promote sound governance through:

- Publishing the outcomes of all tender processes on the municipal website.

2.3 Ensure financial sustainability through:

- Reviewing the use of contracted services; and
- Continuing to implement the infrastructure renewal strategy and the repairs and maintenance plan.

2.3 Optimal institutional transformation to ensure capacity to achieve set objectives:

- Review of the organizational structure to optimize the use of personnel.

In line with the MSA, the IDP constitutes a single, inclusive strategic plan for the municipality. The five-year programme responds to the development challenges and opportunities faced by the municipality by identifying the key performance areas to achieve the five national strategic objectives mentioned above.

In addition to the five-year IDP, the municipality undertakes an extensive planning and developmental strategy which primarily focuses on a longer-term horizon; 15 to 20 years. This process is aimed at influencing the development path by proposing a substantial programme of public-led investment to restructure current patterns of settlement, activity and access to resources in the municipality so as to promote greater equity and enhanced opportunity. The strategy specifically targets future developmental opportunities in traditional dormitory settlements. It provides direction to the municipality's IDP, associated sectorial

plans and strategies, and the allocation of resources of the municipality and other service delivery partners.

This development strategy introduces important policy shifts which have further been translated into seven strategic focus areas/objectives as outlined below:

- Developing dormant areas;
- Enforcing hard development lines – so as to direct private investment;
- Maintaining existing urban areas;
- Strengthening key economic clusters;
- Building social cohesion;
- Strong developmental initiatives in relation to the municipal institution as a whole; and
- Sound financial fundamentals.

Lessons learned with previous IDP revision and planning cycles as well as changing environments were taken into consideration in the compilation of the newly developed IDP, including:

- Strengthening the analysis and strategic planning processes of the municipality;
- Initiating zonally planning processes that involve the communities in the analysis and planning processes. More emphasis was placed on area based interventions, within the overall holistic framework;
- Ensuring better co-ordination through a programmatic approach and attempting to focus the budgeting process through planning interventions; and
- Strengthening performance management and monitoring systems in ensuring the objectives and deliverables are achieved.

The 2013/2014 MTREF has therefore been directly informed by the IDP revision process and tables 29 – 31 provide a reconciliation between the IDP strategic objectives and operating revenue, operating expenditure and capital expenditure.

Table 29 MBRR Table SA4 – Reconciliation between the IDP strategic objectives and budgeted revenue

Strategic Objective / R thousand	Goal	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
KPA 1: Land Management	Provide the framework and vision required for improving the quality of life of the people living in //Khara Hais	443	682	590	620	797	797	807	750	795
	Manage the development of sustainable land use, economic, spatial and environmental planning according to predetermined acceptable levels	–	–	–	–	–	–	–	–	–
KPA 2: Service Delivery and Infrastructure Delivery	Provide for sustainable human settlements (housing)	2 155	3 216	1 600	1 600	1 452	1 452	1 500	1 590	1 685
	Regulate and manage waste disposal to prevent pollution of the natural environment and natural resources	15 464	17 255	20 479	26 371	26 375	26 375	28 301	30 143	32 225
	Develop, manage and maintain necessary road, transport and storm water infrastructure and facilites required to improve transportation in and aesthetic qualities of urban areas	823	867	1 293	851	780	780	826	868	913
	Develop, manage and maintain essential bulk water infrastructure and facilities to accommodate the aspirations, needs and pressures of present and future industries, businesses and dependent communities	34 318	36 264	37 620	44 603	44 633	44 633	48 248	50 840	54 380
	Develop, manage and maintain essential bulk sewerage infrastructure and facilities to accommodate the aspirations, needs and pressures of present and future industries, businesses and dependent communities.	17 220	18 593	20 936	23 665	22 642	22 642	24 227	25 923	25 923
	Develop, manage and maintain necessary infrastructure and facilities required to improve the provision of sewerage services	37	28	61	66	33	33	35	37	39
	Provide, manage and maintain essential infrastructure required to improve electricity provision	108 228	143 381	171 756	194 192	196 582	196 582	213 416	230 394	248 730
	Eradicate housing backlogs in municipal area	31 990	–	50	–	8 282	8 282	–	–	–
	Develop, manage and maintain necessary infrastructure and facilities required to improve the provision of water services	57	400	–	–	–	–	–	–	–
KPA 3: Local Economic Development	Promote the development of tourist infrastructure that will enhance tourism	5 047	3 640	5 360	5 222	5 225	5 225	5 642	6 093	6 580
	Create an environment that promotes the development of a diversified and sustainable economy	444	293	478	265	318	318	316	326	337
KPA 4: Financial Viability	Enable and improve financial viability and management through well-structured budget processes, financial systems and MFMA Compliance	47 944	55 568	69 247	99 192	122 294	122 294	100 700	89 553	91 836
KPA 5: Institutional Transformation	Allign institutional arrangements to provide an effective and efficient support service to deliver on organisational objectives	397	324	770	813	700	700	749	794	842
KPA 6: Good Governance and Customer Care	Facilitate the establishment of good governance practices	35 045	38 144	41 256	48 654	49 371	49 371	61 170	64 743	69 155
	Provide equal access to sport, park, recreational facilities and other public amenities to all residents	6 537	7 095	7 402	8 341	8 297	8 297	9 072	9 555	10 067
	Manage and maintain municipal property, plant, equipment and vehicle fleet	305	320	402	316	444	444	7 434	2 862	2 315
	Promote and improve public relations through stakeholder participation and good customer service	–	–	–	–	–	–	–	–	–
	Pro-active prevention, mitigation, identification and management of environmental health, fire and disaster risks	94	70	39	40	315	315	34	36	39
	Provide safety to communities through law enforcement services and through legislative requirements	–	–	–	–	0	0	–	–	–
Total Revenue (excluding capital transfers and contributions)		306 547	326 138	379 338	454 813	488 539	488 539	502 478	514 508	545 861

Table 30 MBRR Table SA5 – Reconciliation between the IDP strategic objectives and budgeted operating expenditure

Strategic Objective / R thousand	Goal	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
KPA 1: Land Management	Provide the framework and vision required for improving the quality of life of the people living in //Khara Hais	2 316	3 167	3 807	3 855	3 994	3 994	4 600	4 868	5 151
	Manage the development of sustainable land use, economic, spatial and environmental planning according to predetermined acceptable levels	–	94	648	100	490	490	–	–	–
KPA 2: Service Delivery and Infrastructure Delivery	Provide for sustainable human settlements (housing)	1 838	3 228	3 953	3 046	3 807	3 807	4 074	4 316	4 572
	Regulate and manage waste disposal to prevent pollution of the natural environment and natural resources	26 600	27 823	25 914	32 101	36 761	36 761	39 889	41 496	43 201
	Develop, manage and maintain necessary road, transport and storm water infrastructure and facilites required to improve transportation in and aesthetic qualities of urban areas	10 340	(16 655)	61 923	14 660	65 950	65 950	65 428	68 942	72 868
	Develop, manage and maintain essential bulk water infrastructure and facilities to accommodate the aspirations, needs and pressures of present and future industries, businesses and dependent communities	28 069	33 641	45 078	33 359	51 636	51 636	53 229	55 298	58 323
	Develop, manage and maintain essential bulk sewerage infrastructure and facilities to accommodate the aspirations, needs and pressures of present and future industries, businesses and dependent communities.	13 170	12 937	10 976	16 151	18 490	18 490	19 339	20 027	20 799
	Develop, manage and maintain necessary infrastructure and facilities required to improve the provision of sewerage services	2 361	3 601	7 026	3 880	10 455	10 455	10 472	10 629	11 224
	Provide, manage and maintain essential infrastructure required to improve electricity provision	83 330	109 189	136 273	143 961	164 345	164 345	178 600	189 986	203 003
	Eradicate housing backlogs in municipal area	31 990	–	–	–	8 891	8 891	720	–	–
	Develop, manage and maintain necessary infrastructure and facilities required to improve the provision of water services	57	687	–	–	25	25	–	–	–
KPA 3: Local Economic Development	Promote the development of tourist infrastructure that will enhance tourism	6 945	8 444	10 552	9 172	11 586	11 586	12 725	13 453	14 311
	Create an environment that promotes the development of a diversified and sustainable economy	1 153	1 162	1 574	1 304	1 327	1 327	1 409	1 493	1 582
KPA 4: Financial Viability	Enable and improve financial viability and management through well-structured budget processes, financial systems and MFMA Compliance	30 933	30 466	51 454	37 047	40 409	40 409	48 679	48 445	51 892
KPA 5: Institutional Transformation	Allign institutional arrangements to provide an effective and efficient support service to deliver on organisational objectives	105 145	159 060	49 356	28 596	32 128	32 128	35 861	38 297	40 880
KPA 6: Good Governance and Customer Care	Facilitate the establishment of good governance practices	12 094	14 622	27 954	15 668	14 295	14 295	16 579	18 168	19 966
	Provide equal access to sport, park, recreational facilities and other public amenities to all residents	24 475	29 453	42 636	37 574	49 056	49 056	50 825	53 756	56 865
	Manage and maintain municipal property, plant, equipment and vehicle fleet	2 083	11 351	9 248	11 508	7 854	7 854	12 478	12 302	14 195
	Promote and improve public relations through stakeholder participation and good customer service	518	4 777	6 689	4 621	5 286	5 286	5 001	5 339	5 697
	Pro-active prevention, mitigation, identification and management of environmental health, fire and disaster risks	5 666	7 640	8 982	9 133	10 749	10 749	11 549	12 233	12 980
	Provide safety to communities through law enforcement services and through legislative requirements	7 406	10 661	12 221	12 961	12 864	12 864	13 553	14 316	15 125
Total Expenditure		396 490	455 347	516 266	418 697	550 398	550 398	585 008	613 364	652 632

Table 31 MBRR Table SA6 – Reconciliation between the IDP strategic objectives and budgeted capital expenditure

Strategic Objective / R thousand	Goal	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
KPA 1: Land Management	Provide the framework and vision required for improving the quality of life of the people living in //Khara Hais	20	–	98	–	–	–	–	–	–
KPA 2: Service Delivery and Infrastructure Delivery	Provide for sustainable human settlements (housing)	–	26	–	–	–	–	–	–	–
	Regulate and manage waste disposal to prevent pollution of the natural environment and natural resources	541	120	433	–	62	62	–	1 857	1 000
	Develop, manage and maintain necessary road, transport and storm water infrastructure and facilites required to improve transportation in and aesthetic qualities of urban areas	1 010	6 794	8 221	17 892	43 498	43 498	15 149	3 952	1 500
	Develop, manage and maintain essential bulk water infrastructure and facilities to accommodate the aspirations, needs and pressures of present and future industries, businesses and dependent communities	4 746	2 054	5 550	21 140	21 484	21 484	10 676	14 344	1 600
	Develop, manage and maintain essential bulk water infrastructure and facilities to accommodate the aspirations, needs and pressures of present and future industries, businesses and dependent communities	95	–	186	3 809	673	673	4 390	–	21 660
	Develop, manage and maintain essential bulk sewerage infrastructure and facilities to accommodate the aspirations, needs and pressures of present and future industries, businesses and dependent communities.	1 896	1 951	340	5 000	6 038	6 038	6 862	2 000	3 002
	Develop, manage and maintain necessary infrastructure and facilities required to improve the provision of sewerage services	5 107	11 359	5 024	23 026	37 307	37 307	15 050	12 562	11 735
	Provide, manage and maintain essential infrastructure required to improve electricity provision	643	75	67	–	2	2	–	–	–
KPA 3: Local Economic Development	Promote the development of tourist infrastructure that will enhance tourism	174	42	34	510	520	520	–	–	–
	Create an environment that promotes the development of a diversified and sustainable economy	129	142	97	–	197	197	–	–	–
KPA 4: Financial Viability	Enable and improve financial viability and management through well-structured budget processes, financial systems and MFMA Compliance	116	118	65	1 150	108	108	1 045	1 640	1 630
KPA 5: Institutional Transformation	Allign institutional arrangements to provide an effective and efficient support service to deliver on organisational objectives	1 270	4 844	1 897	2 800	5 779	5 779	2 366	2 800	2 800
KPA 6: Good Governance and Customer Care	Facilitate the establishment of good governance practices	1 833	946	2 527	–	15 341	15 341	4 011	12 182	4 992
	Provide equal access to sport, park, recreational facilities and other public amenities to all residents	10 078	2 801	18 084	5 700	13 371	13 371	6 265	1 500	1 500
	Manage and maintain municipal property, plant, equipment and vehicle fleet	–	56	20	–	12	12	–	–	–
	Promote and improve public relations through stakeholder participation and good customer service	6	1 908	18	–	120	120	–	–	–
	Pro-active prevention, mitigation, identification and management of environmental health, fire and disaster risks	515	77	50	–	12	12	–	–	–
	Provide safety to communities through law enforcement services and through legislative requirements	–	–	–	–	–	–	–	–	–
Total Capital Expenditure		**28 179**	**33 313**	**42 710**	**81 028**	**144 525**	**144 525**	**65 815**	**52 837**	**51 420**

2.3 Measurable performance objectives and indicators

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance Information, the municipality has developed and implemented a performance management system of which system is constantly refined as the integrated planning process unfolds. The Municipality targets, monitors, assess and reviews organisational performance which in turn is directly linked to individual employee's performance.

At any given time within government, information from multiple years is being considered; plans and budgets for next year; implementation for the current year; and reporting on last year's performance. Although performance information is reported publicly during the last stage, the performance information process begins when policies are being developed, and continues through each of the planning, budgeting, implementation and reporting stages. The planning, budgeting and reporting cycle can be graphically illustrated as follows:

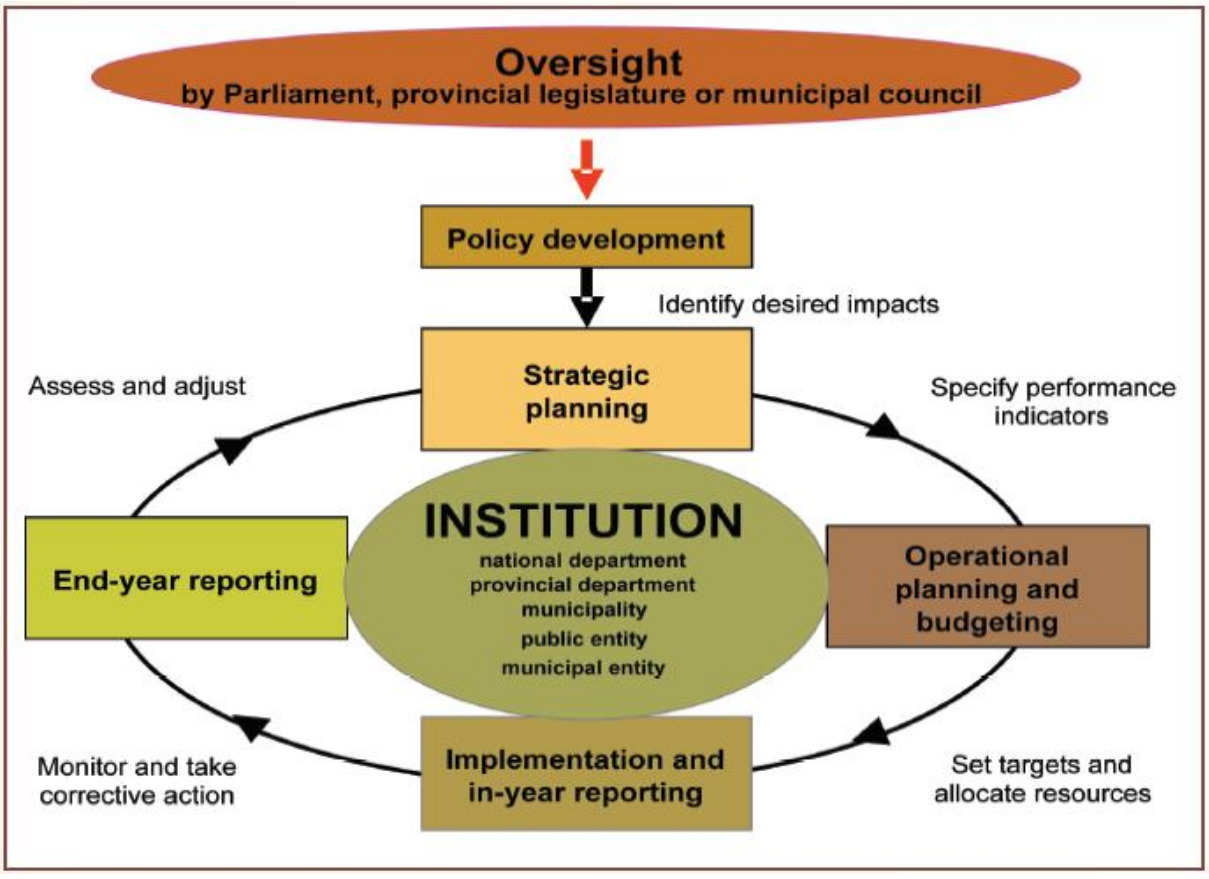


Figure 5 Planning, budgeting and reporting cycle

The performance of the municipality relates directly to the extent to which it has achieved success in realising its goals and objectives, complied with legislative requirements and meeting stakeholder expectations. The municipality therefore has adopted one integrated performance management system which encompasses:

- Planning (setting goals, objectives, targets and benchmarks);
- Monitoring (regular monitoring and checking on the progress against plan);
- Measurement (indicators of success);
- Review (identifying areas requiring change and improvement);
- Reporting (what information, to whom, from whom, how often and for what purpose); and
- Improvement (making changes where necessary).

The performance information concepts used by the municipality in its integrated performance management system are aligned to the ***Framework of Managing Programme Performance Information*** issued by the National Treasury:

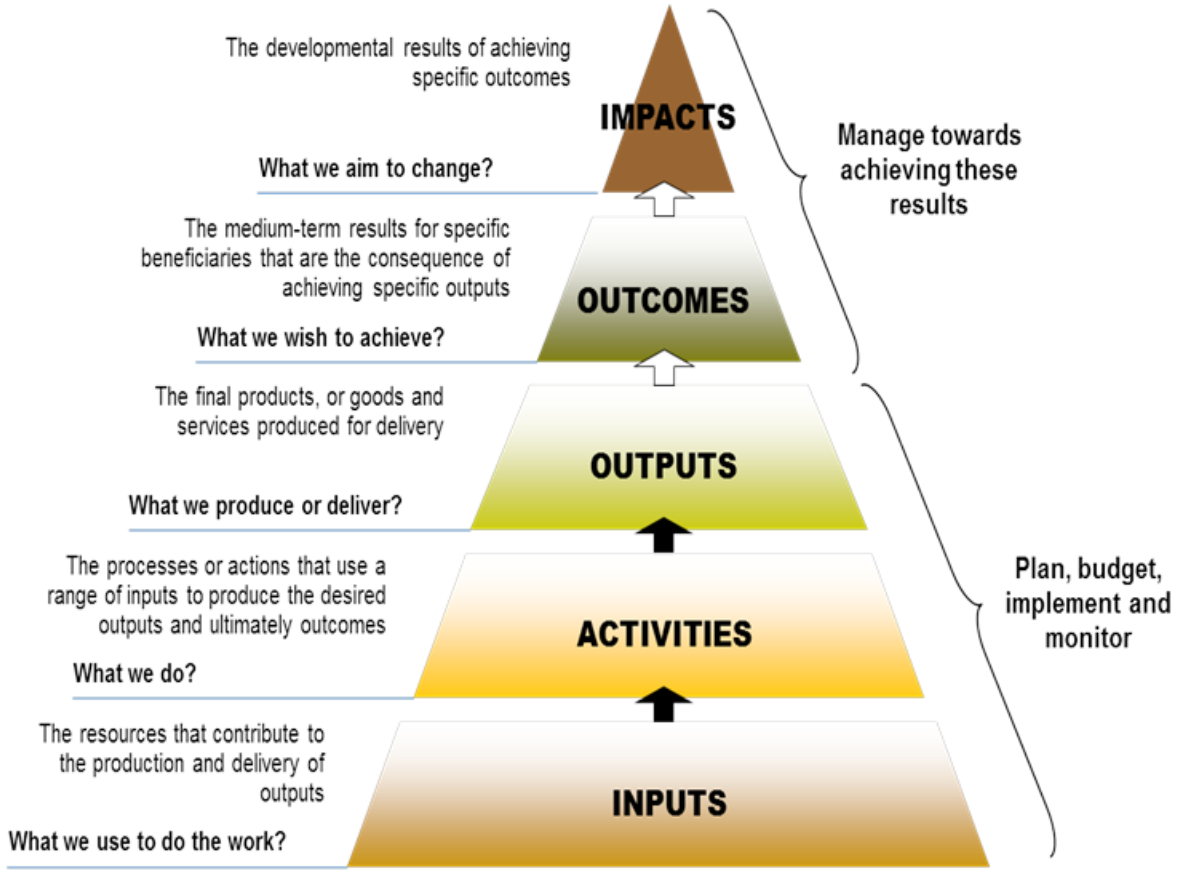


Figure 6 Definition of performance information concepts

The following table provides the main measurable performance objectives the municipality undertakes to achieve this financial year.

Table 32 MBRR Table SA7 – Measurable performance objectives

Description	Unit of measurement	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Municipal Manager										
Poverty & Unemployment										
0031: Local Economic Development										
To create conductive environment for growth in the local economy	Number of jobs	1 584	534	365	450	450	450	550	600	600
1001: Vegetable Project										
Percentage of operating expenditure spent	Percentage	98.0%	69.0%	95.0%	95.0%	95.0%	95%	95.0%	95.0%	95.0%
Housing/Town Planning and Land Use Management										
0010: Upington Housing Rentals										
Percentage of operating budget expenditure spent	Percentage	100.0%	100.0%	95.0%	95.0%	95.0%	95%	95.0%	95.0%	95.0%
1015: Housing Projects										
Build BNG houses	Number	0	223	710	1 000	1 000	1 000	1 200	1 500	1 500
Road & Transport Infrastructure										
0034: Fleet Management										
Monitoring and reporting (quarterly) on economic, effective and efficient fleet management	Monthly Report	Not	Not	Not	12 Reports	12 Reports	12 Reports	12 Reports	12 Reports	12 Reports
Lack of Sport, Park & Recreation Facilities & General Appearance of Town										
0051: Island Holiday Resort										
Occupancy rate of chalets and caravan sites	Number	130 219	56 687	56 800	57 000	57 000	57 000	57 200	57 300	57 300
0054: Gordonia Holiday Resort										
Percentage of operating budget expenditure spent	Percentage	100.0%	744.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Communication Gaps and Communication Facilities										
0017: Intergovernmental Relations										
Percentage of operating budget expenditure spent	Percentage	100.0%	32.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Other Focus Areas										
0002: Municipal Council										
Percentage of capital budget spent	Percentage	100.0%	78.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
0005: Museum										
Percentage of capital budget spent	Percentage	0.0%	0.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
0006: Tourism and Marketing										
Percentage of operating budget revenue raised/collected	Percentage	27.0%	109.0%	99.0%	99.0%	99.0%	99.0%	99.0%	99.0%	99.0%
0008: Strategic Operations and Public Relations										
Percentage of capital budget spent	Percentage	87.0%	0.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
0011: Municipal Manager										
Measure performance of Municipal Manager as per SDBIP	Quarterly Report	Fully Effective	Above Expectation	Above Expectation	Fully Effective	Fully Effective	Fully Effective	Fully Effective	Fulle Effective	Fulle Effective
0013: Youth Council										
Percentage of operating budget expenditure spent	Percentage	100.0%	100.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
0019: IDP & PMS										
Compile / review IDP on an annual basis	Narritive	IDP approved in line with legislation	IDP approved in line with legislation	IDP approved in line with legislation	IDP approved in line with legislation	IDP approved in line with legislation	IDP approved in line with legislation	IDP approved in line with legislation	IDP approved in line with legislation	IDP approved in line with legislation
0032: Internal Audit										
Monitoring of the activities in the Internal Audit Plan and Audit Committee meetings	Audit Reports / AC Minutes	Audit Plan fully executed / 2 AC meetings	Audit Plan fully executed / 4 AC meetings	Audit Plan fully executed / 4 AC meetings	Audit Plan fully executed / 4 AC Meetings	Audit Plan fully executed / 4 AC Meetings	Audit Plan fully executed / 4 AC Meetings	Audit Plan fully executed / 4 AC Meetings	Audit Plan fully executed / 4 AC Meetings	Audit Plan fully executed / 4 AC Meetings
1009: Activism Against Women & Children										
Percentage of operating budget revenue raised / collected	Percentage	100.0%	100.0%	99.0%	99.0%	99.0%	99.0%	99.0%	99.0%	99.0%
1020: Youth in Human Settlements										
Percentage of operating budget revenue raised / collected	Percentage	0.0%	100.0%	99.0%	99.0%	99.0%	99.0%	99.0%	99.0%	99.0%
Corporate Services										
Other Focus Areas										
0001: Administration										
Keeping of archive and records compliant with legislation	Narrative	File plan in lin with National Archives and Records Service Acts	File plan in lin with National Archives and Records Service Acts	File plan in lin with National Archives and Records Service Acts	File plan in lin with National Archives and Records Service Acts	File plan in lin with National Archives and Records Service Acts	File plan in lin with National Archives and Records Service Acts	File plan in lin with National Archives and Records Service Acts	File plan in lin with National Archives and Records Service Acts	File plan in lin with National Archives and Records Service Acts
0004: Property Administration										
Keeping of hall rental registers	Narritive	100% Evidence in terms of bookings / requests for use	100% Evidence in terms of bookings / requests for use	100% Evidence in terms of bookings / requests for use	100% Evidence in terms of bookings / requests for use	100% Evidence in terms of bookings / requests for use	100% Evidence in terms of bookings / requests for use	100% Evidence in terms of bookings / requests for use	100% Evidence in terms of bookings / requests for use	100% Evidence in terms of bookings / requests for use
0009: Human Resources										
Reviewed and approved Employment Equity Plan as per legislation	Narritve	Plan in place	Plan in place	Plan in place	Review and approve new paln	Review and approve new paln	Review and approve new paln	Review and approve new paln	Review and approve new paln	Review and approve new paln
0033: Information Technology										
Maintain information technology equipment, networks and software	Quarterly Reports	4 Reports	4 Reports	4 Reports	4 Reports	4 Reports	4 Reports	4 Reports	4 Reports	4 Reports
0039: Legal Services										
Report on legal supporting services rendered to municipal departments	Monthly Report	Function not in place	Function not in place	9 Reports	12 Reports	12 Reports	12 Reports	12 Reports	12 Reports	
Financial Services										
Other Focus Areaas										
0007: Directorate Financial Services										
Render monthly accounts for municipal services delivered	Number	+/- 18 000	+/- 18 500	+/- 19 000	+/- 20 000	+/- 20 000	+/- 20 000	+/- 20 500	+/- 21 000	+/- 21 000
1002: Finance Management Grant										
Building the capacity of financial or other interns	Number	3	3	5	5	5	5	5	5	5
1013: Municipal Systems Improvement Grant										
Improvement of policies, procedures and systems to address all compliance and other matters in the AG report	Narrative	Qualified with other matters	Unqualified with other matters	Unqualified with no other matters	Unqualified with no other matters	Unqualified with no other matters	Unqualified with no other matters	Unqualified with no other matters	Unqualified with no other matters	Unqualified with no other matters

Development Services										
Road & Transport Infrastructure										
0035: Parking Area Development										
Percentage of capital budget spent	Percentage	51.0%	0.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Sewerage & Sanitation										
0026: Sanitation Services										
Rendering of sanitation services as per service delivery programme	Days service not rendered	0	1 -due to strike	1	1	1	1	1	1	1
0028: Vacuum Tank Services										
Rendering of vacuum tank services on request	Days service not rendered	0	1 -due to strike	1	1	1	1	1	1	1
0027: Refuse Removal Services										
Percentage and number of households with access to basic refuse removal services	Percentage	98%	98%	95%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Lack of Sport, Park & Recreation Facilities & General Appearance of Town										
0050: Parks										
Maintenance of parks as per maintenance programme	Quarterly Report	4 Reports	4 Reports	4 Reports	4 Reports	4 Reports	4 Reports	4 Reports	4 Reports	4 Reports
Lack of Sufficient Health Facilities and Other Services to all Communities										
0003: Libraries										
Number and percentage of library material issued	Number	118 076	103 341	104 000	104 000	104 000	104 000	104 000	104 000	104 000
1004: Masincedane Library Project										
Percentage of capital budget spent	Percentage	79%	37%	95%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
0020: Traffic Services										
Number of fines issued and percentage collected	Number / Percentage	9 718 / 32%	14 489 / 35%	11 384 / 34%	14 901 / 39%	14 901 / 39%	4 901 / 39%	15 795 / 41%	16 743 / 43%	16 743 / 43%
0021: Fire Brigade Services										
Percentage of call-outs responded to within the required response times	Percentage / Number	81% / 113	70% / 113	80%	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%
0023: Disaster Management										
Review Disaster Management Plan annually as required by legislation	Reviewed DMP	DMP Reviewed	DMP Reviewed	DMP Reviewed	MP Reviewe	MP Reviewe	MP Reviewe	MP Reviewe	MP Reviewe	DMP Reviewed
0025: Environmental Health Services										
As per national legislation scope of practise required Environmental Health to perform water monitoring, food control, waste management and general hygiene monitoring, health surveillance of premises, control monitoring, environmental pollution, monitoring the disposal of the dead; read to indicators	4 Reports	4 Reports	4 Reports	4 Reports	4 Reports	4 Reports	4 Reports	4 Reports	4 Reports	4 Reports
0029: Primary Health Care Services										
Percentage of capital budget spent	Percentage	0%	91%	95%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Other Focus Areas										
0024: Security Services										
Render a security service pertaining to municipal assets and by-laws	Monthly Report / Updated occurrence register	12 Reports / Updated Register	12 Reports / Updated Register	12 Reports / Updated Register	12 Reports / Updated Register	12 Reports / Updated Register	12 Reports / Updated Register	12 Reports / Updated Register	12 Reports / Updated Register	12 Reports / Updated Register
0036: Director Development Services										
Percentage of capital budget spent	Percentage	0%	0%	95%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Technical Services										
Housing / Town Planning and Land Use Management										
0015: Housing and Development										
Identify and manage the development of housing backlogs	Number	8 823	8 600	7 890	6 890	6 890	6 890	5 690	4 890	4 890
1010: Housing Accreditation										
Percentage of capital budget spent	Percentage	100%	0%	95%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
1016: Construction of Toilets										
Percentage of operating budget expenditure spent	Percentage	88%	0%	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0030: Town Planning and Building Control										
Town Planning applications processed within prescribed timeframes	Percentage	100%	100%	100%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
0043: Commonage										
Percentage of operating budget expenditure spent	Percentage	83%	88%	95%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
0053: Spitskop										
Percentage of operating budget revenue raised / collected	Percentage	105%	102%	99%	99.0%	99.0%	99.0%	99.0%	99.0%	99.0%
1017: Commonage Fund (Emerging Farmers)										
Percentage of operating budget expenditure spent	Percentage	100%	100%	95%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Road & Transport Infrastructure										
0042: Workshop										
Service vehicles and equipment within given timeframes	Percentage	N/A	72%	90%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%
0046: Transport										
Percentage of capital budget spent	Percentage	0%	86%	95%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
0041: Streets and Storm Water Drainage										
Construction / Resealing of streets	Kilometres	N/A	N/A	22.85 km	22.85 km	22.85 km	22.85 km	ITBC	ITBC	ITBC
0044: Main Roads										
Percentage of capital budget spent	Percentage	0%	0%	95%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
1005: Extended Public Works Programme										
Number of job opportunities created	Number	N/A	N/A	298	359	359	359	436	480	480
Sewerage & Sanitation										
0045: Sewerage Purification Plan										
Purify sewerage compliant with green drop status	Narritvie / Percentage	N/A	N/A	50%	60.0%	60.0%	60.0%	70.0%	80.0%	80.0%
0048: Sewerage Distribution Networks										
Maintenance of distribution networks	Percentage of complaints attended to	100%	100%	100%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Electricity										
0059: Electricity Administration										
Number and percentage of households with access to basic electricity services	Number / Percentage	17 455 / 99%	17 842 / 99%	97%	97.0%	97.0%	97.0%	97.0%	97.0%	97.0%
0060: Electricity Purchases / Sales										
Percentage of operating budget expenditure spent	Percentage	98%	99%	95%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
0061: Electricity Maintenance										
Maintenance of street lights electricity maintenance programme	Quarterly Reports	4 Reports	4 Reports	4 Reports	4 Reports	4 Reports	4 Reports	4 Reports	4 Reports	4 Reports
0062: Electricity Distribution										
Maintenance of electrical distribution networks as per maintenance programme	Quarterly Reports	4 Reports	4 Reports	4 Reports	4 Reports	4 Reports	4 Reports	4 Reports	4 Reports	4 Reports
Water										
0066: Water Production										
Purify raw water compliant with blue drop status	Narritive / Percentage	N/A	38%	50%	60.0%	60.0%	60.0%	70.0%	80.0%	80.0%
0067: Water Distribution										
Maintenance of water distribution networks	Percentage of requests (leaks, etc) attended to	100%	100%	100%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
1018: Water Service Projects										
Percentage of operating budget expenditure spent	Percentage	100%	11%	95%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Lack of Sufficient Health Facilities and Other Services to all Communities										
0049: Recreation Facilities										
Percentage of capital budget spent	Percentage	0%	121%	95%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
0052: Swimming Pools										
Maintenance of swimming pools as per maintenance programme	Quarterly Reports	4 Reports	4 Reports	4 Reports	4 Reports	4 Reports	4 Reports	4 Reports	4 Reports	4 Reports
0055: Sport Grounds										
Maintenance of sport grounds as per maintenance programme	Quarterly Reports	4 Reports	4 Reports	4 Reports	4 Reports	4 Reports	4 Reports	4 Reports	4 Reports	4 Reports
0056: Reitz Park										
Maintenance of Reitz Park as per maintenance programme	Quarterly Reports	N/A	N/A	Responsible in terms of Council Resolution - 4 Reports	4 Reports	4 Reports	4 Reports	4 Reports	4 Reports	4 Reports
1014: Grant: Department Sport, Arts and Culture										
Percentage of operating budget revenue raised / collected	Quarterly Reports	100%	0%	0%	4 Reports	4 Reports	4 Reports	4 Reports	4 Reports	4 Reports
Lack of Sufficient Health Facilities and Other Services to all Communities										
0057: Cemeteries										
Keeping of cemetery registers as per legislation	Updated Register / Percentage	100% Plots requested versus plots issued	100% Plots requested versus plots issued	100% Plots requested versus plots issued	100% Plots requested versus plots issued	100% Plots requested versus plots issued	100% Plots requested versus plots issued	100% Plots requested versus plots issued	100% Plots requested versus plots issued	100% Plots requested versus plots issued
Other Focus Areas										
0037: Director Technical Services										
Percentage of capital budget spent	Percentage	0%	1%	95%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
0040: Civil Engineering Services										
Percentage of capital budget spent	Percentage	100%	98%	95%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
0047: Building Control Unit										
Percentage of operating budget revenue raised / collected	Percentage	100%	108%	99%	99.0%	99.0%	99.0%	99.0%	99.0%	99.0%

The following table sets out the municipalities main performance objectives and benchmarks for the 2013/2014 MTREF.

Table 33 MBRR Table SA8 – Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Borrowing Management										
Credit Rating										
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	2.4%	2.8%	3.1%	5.0%	4.4%	4.4%	5.2%	5.4%	5.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	4.1%	4.7%	5.2%	5.9%	6.7%	6.7%	7.5%	7.9%	7.3%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	24.8%	79.4%	80.7%	91.4%	93.4%	93.4%	154.4%	169.4%	130.7%
Liquidity										
Current Ratio	Current assets/current liabilities	1.1	0.8	0.5	0.6	0.5	0.4	0.4	0.4	0.4
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.1	0.8	0.5	0.5	0.4	0.3	0.3	0.3	0.3
Liquidity Ratio	Monetary Assets/Current Liabilities	0.5	0.2	0.1	0.3	0.2	0.1	0.1	0.1	0.1
Revenue Management										
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0.0%	94.8%	93.9%	105.2%	98.0%	98.4%	106.1%	99.1%	100.4%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		0.0%	94.8%	93.9%	105.2%	98.0%	98.4%	106.1%	99.1%	100.4%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	8.2%	14.5%	12.8%	6.2%	6.1%	6.0%	5.7%	4.5%	4.2%
Creditors Management										
Creditors System Efficiency	% of Creditors Paid Within Terms (within`MFMA' s 65(e))	96.0%	98.0%	99.0%	99.0%	99.0%	99.0%	100.0%	100.0%	100.0%
Creditors to Cash and Investments		120.1%	1063.1%	-1191.7%	121.3%	187.1%	455.6%	754.8%	792.8%	690.2%
Other Indicators										
Electricity Distribution Losses	Total Volume Losses (kW)	-	12 158 575.0	11 772 300.0	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%
	Total Cost of Losses (Rand	-	5 084 369.0	6 424 342.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Water Distribution Losses (2)	Total Volume Losses (kℓ)	-	3 304 742.0	5 533 308.0	15.0%	15.0%	15.0%	10.0%	10.0%	10.0%
	Total Cost of Losses (Rand '000)	-	2 818 831.0	24 125 222.9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Employee costs	Employee costs/(Total Revenue - capital revenue)	36%	44%	43%	40%	42%	42%	42%	42%	42%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	38%	46%	43%	42%	44%	44%	43%	44%	43%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	3%	3%	3%	3%	3%	3%	4%	3%	3%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	40%	38%	33%	6%	30%	30%	27%	27%	27%
IDP regulation financial viability indicators										
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	28.0	26.9	24.9	25.9	25.9	25.9	20.1	22.7	24.3
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	11%	18%	16%	8%	8%	8%	7%	5%	5%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0.9	0.2	-0.1	0.6	0.6	0.4	0.2	0.2	0.2

2.3.1 Performance indicators and benchmarks

2.3.1.1 Borrowing Management

Capital expenditure in local government can be funded by capital grants, own-source revenue and long term borrowing. The ability of a municipality to raise long term borrowing is largely dependent on its creditworthiness and financial position. As with all other municipalities, //Khara Hais Municipality's borrowing strategy is primarily informed by the affordability of debt repayments. The structure of the municipality's debt portfolio is dominated by annuity loans. The following financial performance indicators have formed part of the compilation of the 2013/2014 MTREF:

- *Capital charges to operating expenditure* are a measure of the cost of borrowing in relation to the operating expenditure. It can be seen that the cost of borrowing has steadily increased from 2.4% in 2009/2010 to 4.4% in 2012/2013. This increase can be attributed to the raising of loans to fund portions of the capital programme. It is estimated that the cost of borrowing as a percentage of the operating expenditure will reach 5.2% in 2013/2014 and will decrease to 5.0% at the end of the MTREF. While borrowing is considered a prudent financial instrument in financing capital infrastructure development, this indicator will have to be carefully monitored going forward as the municipality has reached its prudential borrowing limits.

- *Borrowing funding of own capital expenditure* measures the degree to which own capital expenditure (excluding grants and contributions) has been funded by way of borrowing. The average over the MTREF is over 90% which substantiates the above mentioned statement that the municipality has reached its prudential borrowing limits.

The municipality's debt profile provides some interesting insights on the municipality's future borrowing capacity. Firstly, the use of amortising loans leads to high debt service costs at the beginning of the loan, which declines steadily towards the end of the loan's term.

The municipality has raised mainly amortising loans over the past five years, hence effectively 'front-loading' its debt service costs. This is reflected in the municipality's debt service profile, which predicts large debt service costs between 2012 and 2016. Debt service costs are expected to peak in 2015 due to the redemption of the last few term loans held by the municipality.

In summary, various financial risks could have a negative impact on the future borrowing capacity of the municipality. In particular, the continued ability of the municipality to meet its

revenue targets and ensure its forecasted cash flow targets are achieved will be critical in meeting the repayments of the debt service costs. As part of the compilation of the 2013/2014 MTREF the potential of smoothing out the debt profile over the longer term will be investigated.

2.3.1.2 Safety of Capital

The gearing ratio is a measure of the total long term borrowings over funds and reserves. In 2008/2009 the gearing ratio peaked at 54.1%. This was primarily a result of the increased borrowing levels and decreasing funds and reserves. However, the gearing ratio decreased to 0% in the 2009/2010 financial year. The reason for this was that all cash-backed reserves for funding capital expenditure were depleted. It stays at 0% until 2015/2016. The medium term strategy is to steadily increase the gearing ratio to a level that does not exceed 50% as a prudential limit, hence, the municipality will have to find ways and means to get rid of unfunded mandates and to service land for resale purposes to build up cash back reserves for capital expenditure again. Also should investment in basic services infrastructure in formal and informal areas for breaking new ground housing purposes with the municipality's own reserves be recouped from national and provincial housing funding programmes. The municipality cannot carry on borrowing funds from external sources.

2.3.1.3 Liquidity

- *Current ratio* is a measure of the current assets divided by the current liabilities and as a benchmark the municipality has set a limit of 1, hence at no point in time should this ratio be less than 1. For the MTREF the current ratio is 0.4 in the 2013/2014 financial year and 0.4 and 0.4 for the two outer years of the MTREF. Going forward it will be necessary to improve these levels to the benchmark limit.

- *The liquidity ratio* is a measure of the ability of the municipality to utilise cash and cash equivalents to extinguish or retire its current liabilities immediately. Ideally the municipality should have the equivalent cash and cash equivalents on hand to meet at least the current liabilities, which should translate into a liquidity ratio of 1. Anything below 1 indicates a shortage in cash to meet creditor obligations. For the 2010/2011 financial year the ratio was 0.2 and as part of the financial planning strategy it has to increase to 1. However, it decrease to 0.1 from 2011/2012 to 2015/2016. This needs to be considered a pertinent risk for the municipality as any under collection of revenue

will translate into serious financial challenges for the municipality. As part of the longer term financial planning objectives this ratio will have to be set at a minimum of 1.

2.3.1.4 Revenue Management

As part of the financial sustainability strategy, an aggressive revenue management framework has been implemented to increase cash inflow, not only from current billings but also from debtors that are in arrears in excess of 90 days. The intention of the strategy is to streamline the revenue value chain by ensuring accurate billing, customer service, credit control and debt collection.

2.3.1.5 Creditors Management

The City has managed to ensure that creditors are settled within the legislated 30 days of receiving invoices. While the liquidity ratio is of concern, by applying daily cash flow management the municipality has managed to ensure a 100% compliance rate to this legislative obligation. This has had a favourable impact on suppliers' perceptions of risk of doing business with the municipality, which is expected to benefit the municipality in the form of more competitive pricing of tenders, as suppliers compete for the municipality's business.

2.3.1.6 Other Indicators

- The electricity distribution losses have slightly increased from 6.5% in the 2010/2011 financial year to 7.5% over the MTREF. The initiatives to ensure these targets are achieved include managing illegal connections and theft of electricity by rolling out smart metering systems, including prepaid meters.

- The water distribution losses have been significantly induced from 26.1% in 2010/2011 to 38.8% in 2011/2012. It is planned to reduce distribution losses from 38.8% in 2011/12 to 15% by 2015/2016.

- Employee costs as a percentage of operating revenue increases and decreases depending on factors like the implementation of housing programmes over the past and future financial years. Another factor that affects this percentage the high increase in bulk purchases which directly increase revenue levels. National Treasury has indicated

in MFMA Circular No 66 that there is no benchmark to be measured against due to all these factors influencing it.

- Similar to that of employee costs, repairs and maintenance as percentage of operating revenue is also decreasing owing directly to cost drivers such as bulk purchases increasing far above inflation. In real terms, repairs and maintenance has increased as part of the municipality's strategy to ensure the management of its asset base.

2.3.2 Free Basic Services: basic social services package for indigent households

The social package assists residents that have difficulty paying for services and are registered as indigent households in terms of the Indigent Policy of the municipality. With the exception of water, only registered indigents qualify for the free basic services.

For the 2013/2014 financial year 11 826 registered indigents have been provided for in the budget with this figure expecting to stabilise by 2015/2016. In terms of the municipality's indigent policy registered households are entitled to 10kℓ "free" water, 50 kWh "free" electricity, "free" sanitation and "free" waste removal services once a week, as well as a 100% discount on their property rates.

Further detail relating to the number of households receiving free basic services, the cost of free basic services, highest level of free basic services as well as the revenue cost associated with the free basic services is contained in Table 27 MBRR A10 (Basic Service Delivery Measurement) on page 44.

Note that the number of households in informal areas that receive free services and the cost of these services (e.g. the provision of water through stand pipes, water tankers, and etcetera) are taken into account in the table noted above.

2.3.3 Providing clean water and managing waste water

The municipality is the Water Services Authority for the entire municipality in terms of the Water Services Act, 1997 and acts as water services provider. The municipality buys it raw water from DWA and extract it directly from the Orange River to purify it before distributing it to the local community.

The Department of Water Affairs conducts an annual performance rating of potable and waste water treatment works; presenting a Blue Drop or Green Drop award respectively to

potable water treatment works and waste water treatment works that meet certain criteria of excellence.

Our purified drinking water is of exceptional quality free of e-coli although there are some management issues that have to be attended to before the municipality can obtain Blue Drop status in 2013/2014.

None of our waste water treatment works were awarded Green Drop status in 2011/2012, indicating that these plants will require renewals / upgrading to meet the minimum Green Drop certification standards. This has been prioritised as part of the 2012/2013 – 2015/2016 medium term capital budget.

The following is briefly the main challenges facing the municipality in this regard:

- The infrastructure at most of the waste water treatment works is old and insufficient to treat the increased volumes of waste water to the necessary compliance standard;
- Shortage of skilled personnel makes proper operations and maintenance difficult; and
- There is a lack of proper regional catchment management, resulting in storm water entering the sewerage system.

The following are some of the steps that have been taken to address these challenges:

- Infrastructure shortcomings are being addressed through the capital budget in terms of a 5-year upgrade plan;
- The filling of vacancies has commenced and the Waste Water Division will embark on an in-house training programme, especially for operational personnel; and
- The Division is working in consultation with the Department of Water Affairs to address catchment management.

2.4 Overview of budget related-policies

The municipality's budgeting process is guided and governed by relevant legislation, frameworks, strategies and related policies.

2.4.1 Review of credit control and debt collection procedures/policies

The Customer Care, Credit Control, Debt Collection and Indigent Support Policy as approved by Council in May 2011 have been reviewed. Changes to the policy will be approved on the 30th of May 2013.

As most of the indigents within the municipal area are unable to pay for municipal services because they are unemployed, the Integrated Indigent Exit Programme aims to link the registered indigent households to development, skills and job opportunities. The programme also seeks to ensure that all departments as well as external role players are actively involved in the reduction of the number of registered indigent households.

The 2013/2014 MTREF has been prepared on the basis of achieving an average debtors' collection rate of 99% on current billings. The first nine months of the 2012/2013 financial year yielded a collection rate of 98% due to government departments honouring their commitments. The municipality expects government departments to honour their past and future commitments during 2013/2014 to avoid their services being discontinued. In addition the collection of debt in excess of 90 days has been prioritised as a pertinent strategy in increasing the municipality's cash levels. In addition, the municipality's payment incentive scheme through its Writing-Off of Irrecoverable Debt Policy seems to be working and it is taking the customers out of their spiral debt.

2.4.2 Asset Management, Infrastructure Investment and Funding Policy

A proxy for asset consumption can be considered the level of depreciation each asset incurs on an annual basis. Preserving the investment in existing infrastructure needs to be considered a significant strategy in ensuring the future sustainability of infrastructure and the municipality's revenue base. Within the framework, the need for asset renewal was considered a priority and hence the capital programme, where possible, was determined based on renewal of current assets versus new asset construction.

Further, continued improvements in technology generally allows many assets to be renewed at a lesser 'real' cost than the original construction cost. Therefore, it is considered prudent to allow for a slightly lesser continual level of annual renewal than the average annual depreciation. The Asset Management, Infrastructure and Funding Policy is therefore considered a strategic guide in ensuring a sustainable approach to asset renewal, repairs and maintenance and is utilised as a guide to the selection and prioritisation of individual capital projects. In addition the policy prescribes the accounting and administrative policies and procedures relating to property, plant and equipment (fixed assets).

2.4.3 Budget Adjustment Policy

The adjustments budget process is governed by various provisions in the MFMA and is aimed at instilling and establishing an increased level of discipline, responsibility and accountability in the financial management practices of municipalities. To ensure that the City continues to deliver on its core mandate and achieves its developmental goals, the mid-year review and adjustment budget process will be utilised to ensure that underperforming functions are identified and funds redirected to performing functions.

2.4.4 Supply Chain Management Policy

The Supply Chain Management Policy, to allow for legislation changes, was reviewed and adopted by Council in December 2011. Changes to this policy will be approved on the 30th of May 2013.

2.4.5 Budget and Virement Policy

The Budget and Virement Policy aims to empower senior managers with an efficient financial and budgetary amendment and control system to ensure optimum service delivery within the legislative framework of the MFMA and the municipality's system of delegations. The Budget and Virement Policy was reviewed and approved by Council in May 2011. Changes to this policy will be approved on the 30th of May 2013.

2.4.6 Cash Management and Investment Policy

The municipality's Cash Management and Investment Policy were amended by Council in May 2011. The aim of the policy is to ensure that the municipality's surplus cash and investments are adequately managed, especially the funds set aside for the cash backing of certain reserves. The policy details the minimum cash and cash equivalents required at any point in time and introduce time frames to achieve certain benchmarks. Changes to this policy will be approved on the 30th of May 2013.

2.4.7 Tariff Policies

The municipality's Tariff Policy provide a broad framework within which the Council can determine fair, transparent and affordable charges that also promote sustainable service delivery. Changes to this policy will be approved on the 30th of May 2013.

2.4.8 Financial Modelling and Scenario Planning Policy

The Financial Modelling and Scenario Planning Policy (Financial Plan included as Annexure A to the IDP) has directly informed the compilation of the 2013/2014 MTREF with the emphasis on affordability and long-term sustainability. The policy dictates the approach to longer term financial modelling. The outcomes are then filtered into the budget process. The model and scenario planning outcomes are taken to Council every November as part of the IDP and then translate into recommendations for the budget guidelines that inform the compilation of the next MTREF. One of the salient features of the policy is the emphasis on financial sustainability. Amongst others, the following has been modelled as part of the financial modelling and scenario planning process:

- Approved 2012/2013 Adjustments Budget;
- Cash Flow Management Interventions, Initiatives and Strategies (including the cash backing of reserves);
- Economic climate and trends (i.e. Inflation, household debt levels, indigent factors, growth, recessionary implications);
- Loan and investment possibilities;
- Performance trends;
- Tariff Increases;
- The ability of the community to pay for services (affordability);
- Policy priorities;
- Improved and sustainable service delivery; and
- Debtor payment levels.

All the above policies are available on the municipality's website, as well as the following budget related policies:

- Property Rates Policy;
- Funding and Reserves Policy;
- Borrowing Policy;
- Budget Policy; and
- Basic Social Services Package (Indigent Policy).

2.5 Overview of budget assumptions

2.5.1 External factors

The *Budget Review 2013* notes that the South African economy has demonstrated resilience despite unsettles international economic conditions. Global developments are likely to hold back higher growth over the short-term, resulting in gross domestic product (GDP) growth being expected to slow from 2.7% in 2012 to 3.6% in 2013. However, the domestic outlook remains positive over the medium term. As the world economy strengthens, GDP growth will accelerate to 4.2% in 2014 and 4.2% in 2015, led by robust household consumption, and stronger public- and private-sector investment.

Owing to the economic slowdown, financial resources are limited due to reduced payment levels by consumers. This has resulted in declining cash inflows, which has necessitated restrained expenditure to ensure that cash outflows remain within the affordability parameters of the municipality's finances.

2.5.2 General inflation outlook and its impact on the municipal activities

There are five key factors that have been taken into consideration in the compilation of the 2013/2014 MTREF:

- National Government macro-economic targets;
- The general inflationary outlook and the impact on municipality's residents and businesses;
- The impact of municipal cost drivers;
- The increase in prices for bulk electricity and water; and
- The increase in the cost of remuneration. Employee related costs comprise 32.9% of total operating expenditure in the 2012/2013 MTREF and therefore this increase above inflation places a disproportionate upward pressure on the expenditure budget. The wage agreement for the MTREF SALGA needs to conclude with the municipal workers unions in the SALGBC are still in process but it will have an effect on our budget and must be noted.

2.5.3 Credit rating outlook

Table 34 Credit rating outlook

Security class	Currency	Rating	Annual rating 2011/2012	Previous Rating
Short term	Rand	N/A	N/A	N/A
Long-term	Rand	N/A	N/A	N/A
Outlook	Rand	N/A	N/A	N/A

The municipality has not been rated by a rating agency.

2.5.4 Interest rates for borrowing and investment of funds

The MFMA specifies that borrowing can only be utilised to fund capital or refinancing of borrowing in certain conditions. The municipality engages in a number of financing arrangements to minimise its interest rate costs and risk. However, for simplicity the 2013/2014 MTREF is based on the assumption that all borrowings are undertaken using fixed interest rates for amortisation-style loans requiring both regular principal and interest payments. As part of the compilation of the 2013/2014 MTREF the potential of smoothing out the debt profile over the long term will be investigated.

2.5.5 Collection rate for revenue services

The base assumption is that tariff and rating increases will increase at a rate slightly higher than CPI over the long-term. It is also assumed that current economic conditions, and relatively controlled inflationary conditions, will continue for the forecasted term.

The rate of revenue collection is currently expressed as a percentage (99%) of annual billings. Cash flow is assumed to be 98% of billings, plus an increased collection of arrear debt from the revised collection and credit control policy. The performance of arrear collections will only be considered a source of additional cash in-flow once the performance has been carefully monitored.

2.5.6 Growth or decline in tax base of the municipality

Debtors' revenue is assumed to increase at a rate that is influenced by the consumer debtors' collection rate, tariff/rate pricing, real growth rate of the municipality, household formation growth rate and the poor household change rate.

Household formation is the key factor in measuring municipal revenue and expenditure growth, as servicing 'households' is a greater municipal service factor than servicing individuals. Household formation rates are assumed to convert to household dwellings. In addition the change in the number of poor households influences the net revenue benefit derived from household formation growth, as it assumes that the same costs incurred for servicing the household exist, but that no consumer revenue is derived as the 'poor household' limits consumption to the level of free basic services.

2.5.7 Salary increases

The collective agreement regarding salaries / wages for the MTREF must still be finalised. Over the MTREF the municipality has provided for a cost-of-living increase of 7.6% (2013/2014), 6.0% (2014/2015) and 6.0% (2015/2016).

2.5.8 Impact of national, provincial and local policies

Integration of service delivery between national, provincial and local government is critical to ensure focussed service delivery and in this regard various measures were implemented to align IDP's, provincial and national strategies around priority spatial interventions. In this regard, the following national priorities form the basis of all integration initiatives:

- Creating jobs;
- Enhancing education and skill development;
- Improving health services;
- Rural development and agriculture; and
- Fighting crime and corruption.

To achieve these priorities integration mechanisms are in place to ensure integrated planning and execution of various development programs. The focus will be to strengthen the link between policy priorities and expenditure thereby ensuring the achievement of the national, provincial and local objectives. Unfortunately, some of these services come at a cost for the municipality since not all activities is 100% funded through funds that follow functions (unfunded mandates).

2.5.9 Ability of the municipality to spend and deliver on the programmes

It is estimated that a spending rate of at least 95% is achieved on operating expenditure and 95% on the capital programme for the 2013/2014 MTREF of which performance has been factored into the cash flow budget. The municipality expects to recover 99% of its budgeted revenue.

2.6 Overview of budget funding

2.6.1 Medium-term outlook: operating revenue

The following table is a breakdown of the operating revenue over the medium-term:

Table 35 Breakdown of the operating revenue over the medium-term

Description	2013/14 Medium Term Revenue & Expenditure Framework					
	Budget Year 2013/14	%	Budget Year +1 2014/15	%	Budget Year +2 2014/15	%
Property rates	61 170	13.1%	64 743	13.2%	69 155	13.2%
Service charges	311 679	67.0%	334 750	68.2%	358 578	68.7%
Interest earned - external investmen	1 005	0.2%	1 065	0.2%	1 129	0.2%
Transfers recognised - operational	64 764	13.9%	66 648	13.6%	69 117	13.2%
Other own revenue	26 816	5.8%	23 392	4.8%	24 177	4.6%
Total Operational Revenue (excluding capital transfers and contributions	465 434	100.0%	490 599	100.0%	522 157	100.0%
Total Operational Expenditure	585 008		613 364		652 632	
Surplus/(Deficit)	(119 574)		(122 765)		(130 475)	

The following graph is a breakdown of the operational revenue per main category for the 2013/2014 financial year.

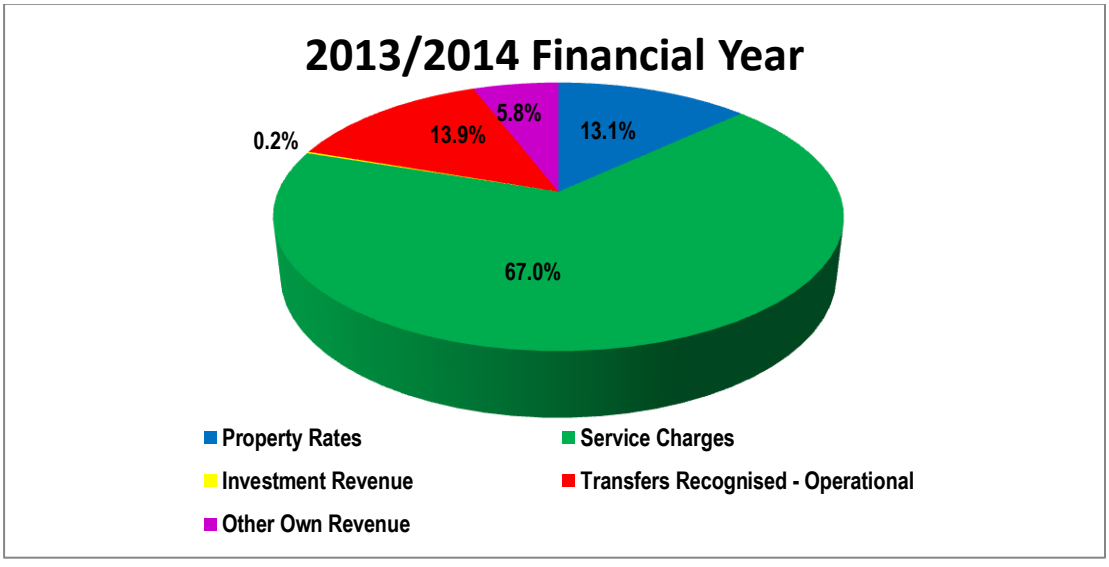


Figure 7 Breakdown of operating revenue over the 2013/2014 MTREF

For the medium-term, the funding strategy has been informed directly by ensuring financial sustainability and continuity. The MTREF therefore provides for a budgeted surplus (excluding non-cash items) of R 2.5 million, R 6.3 million and R 6.3 million in each of the financial years. This surplus is intended to partly fund capital expenditure from own sources as well as ensure adequate cash backing of reserves and funds.

Tariff setting plays a major role in ensuring desired levels of revenue. Getting tariffs right assists in the compilation of a credible and funded budget. The municipality derives most of its operational revenue from the provision of goods and services such as water, electricity, sanitation and solid waste removal. Property rates, operating and capital grants from organs of state and other minor charges (such as building plan fees, licenses and permits etc.) completes the revenue base.

The revenue strategy is a function of key components such as:

- Growth in the municipality and economic development;
- Revenue management and enhancement;
- Achievement of a 99% annual collection rate for consumer revenue;
- National Treasury guidelines;
- Electricity tariff increases within the National Electricity Regulator of South Africa (NERSA) approval;
- Achievement of full cost recovery of specific user charges;
- Determining tariff escalation rate by establishing / calculating revenue requirements;
- The Property Rates Policy in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA), and
- And the ability to extend new services and obtain cost recovery levels.

The above principles guide the annual increase in the tariffs charged to the consumers and the ratepayers aligned to the economic forecasts.

The proposed tariff increases for the 2013/2014 MTREF on the different revenue categories are:

Table 36 Proposed tariff increases over the medium-term

Revenue Category	2013/14 Proposed Tariff Increase	2014/15 Proposed Tariff Increase	2015/16 Proposed Tariff Increase	2013/14 Additional Revenue for Each 1% Tariff Increase	2013/14 Additional Revenue Owing to % Tariff Increases	2013/14 Total Budgeted Revenue
	%	%	%	R'000	R'000	R'000
Property Rates	7.00%	7.00%	7.00%	508	3 558	61 170
Electricity	7.00%	7.00%	7.00%	1 960	13 720	213 283
Water	7.00%	7.00%	7.00%	433	3 034	47 118
Sanitation	7.00%	7.00%	7.00%	251	1 760	26 933
Refuse Removal	9.00%	9.00%	9.00%	227	2 039	24 346
Total				3 380	24 110	348 503

Revenue to be generated from property rates is R 61.2 million in the 2013/2014 financial year and increases to R 69.2 million by 2015/2016 which represents 13.1% of the operating revenue base of the municipality. It remains relatively constant over the medium-term. With the implementation of the Municipal Property Rates Act the basis of rating significantly changed.

The municipality is in a process of further data verification and validation relating to the valuation roll. The new valuation roll will be implemented from 1 July 2013. As the levying of property rates is considered strategic revenue source a further supplementary valuation process will be undertaken in the 3rd quarter of each financial year. The outcome of this initiative will be closely monitored and reported on a regular basis as part of the quarterly performance reporting.

Services charges relating to electricity, water, sanitation and refuse removal constitutes the biggest component of the revenue basket of the municipality totalling R 311.7 million for the 2013/2014 financial year and increasing to R 358.6 million by 2015/2016. For the 2013/2014 financial year services charges amount to 67.0% of the total revenue base and grows by a projected 1.2% per annum over the medium-term. This growth can mainly be attributed to the increase in the bulk prices of electricity and water.

Operational grants and subsidies amount to R 64.7 million, R 66.6 million and R 69.1 million for each of the respective financial years of the MTREF; or, 13.9%, 13.6% and 13.2% of operating revenue. It needs to be noted that in real terms the grants receipts from national government are growing over the MTREF by 2.9% and 3.7% for the two outer years.

Investment revenue contributes marginally to the revenue base of the municipality with a budget allocation of R 1.0 million, R 1.1 million and R 1.1 million for the respective three financial years of the 2013/2014 MTREF. It needs to be noted that these allocations have been conservatively estimated and as part of the cash backing of reserves and provisions. The actual performance against budget will be carefully monitored. Any variances in this regard will be addressed as part of the mid-year review and adjustments budget.

The tables below provide detail investment information and investment particulars by maturity.

Table 37 MBRR SA15 – Detail Investment Information

Investment type / R thousand	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Parent municipality									
Deposits - Bank	26 241	12 057	8 037	22 738	22 738	15 738	16 281	14 500	14 500
Municipality sub-total	26 241	12 057	8 037	22 738	22 738	15 738	16 281	14 500	14 500
Entities									
Entities sub-total	–	–	–	–	–	–	–	–	–
Consolidated total:	26 241	12 057	8 037	22 738	22 738	15 738	16 281	14 500	14 500

Table 38 MBRR SA16 – Investment particulars by maturity

Investments by Maturity Name of institution & investment ID	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Monetary value Rand thousand	Interest to be realised Rand thousand
Parent municipality						
ABSA BANK - 20-6947-2355	Months	Fixed Deposit	No	Variable	931	47
ABSA BANK - 20-6172-7154	Months	Fixed Deposit	No	Variable	158	8
ABSA BANK - 20-6543-1620	Months	Fixed Deposit	No	Variable	593	30
ABSA BANK - 20-7113-3557	Months	Fixed Deposit	No	Variable	574	29
ABSA BANK - 20-6172-7196	Months	Fixed Deposit	No	Variable	95	5
ABSA BANK - 20-5882-7765	Months	Fixed Deposit	No	Variable	211	11
ABSA BANK - 20-7293-2150	Months	Fixed Deposit	No	Variable	549	27
ABSA BANK - 90-8329-4211	Months	Savings Account	No	Variable	1	0
ABSA BANK - 20-7057-6017	Months	Fixed Deposit	No	Variable	1 308	65
ABSA BANK - 91-5986-8526	Months	Call Account	No	Variable	210	10
ABSA BANK - 91-7476-8371	Months	Call Account	No	Variable	16	1
ABSA BANK - 91-7476-8614	Months	Call Account	No	Variable	121	6
ABSA BANK - 91-9972-6213	Months	Call Account	No	Variable	4	0
ABSA BANK - 91-9972-7764	Months	Call Account	No	Variable	851	43
ABSA BANK - 92-5479-2765	Months	Investment Advantage	No	Variable	153	8
ABSA BANK - 20-6231-7138	Months	Fixed Deposit	No	Variable	461	23
ABSA BANK - 20-6231-7366	Months	Fixed Deposit	No	Variable	20	1
ABSA BANK - 20-6231-7390	Months	Fixed Deposit	No	Variable	37	2
ABSA BANK - 20-6231-7413	Months	Fixed Deposit	No	Variable	9	0
ABSA BANK - 20-6231-7421	Months	Fixed Deposit	No	Variable	125	6
ABSA BANK - 20-6231-7447	Months	Fixed Deposit	No	Variable	5	0
ABSA BANK - 20-6231-7455	Months	Fixed Deposit	No	Variable	16	1
ABSA BANK - 20-6231-7471	Months	Fixed Deposit	No	Variable	136	7
ABSA BANK - 20-7322-3029	Months	32 Days Deposit	No	Variable	6 566	519
NEDBANK - 03/76-6201-3367	Months	32 Days Deposit	No	Variable	793	40
NEDBANK - 7662013367/76	Months	Fixed Deposit	No	Variable	2 032	102
STANDARD BANK - 0-4863-9478/015	Months	Fixed Deposit	No	Variable	24	1
STANDARD BANK - 0-4863-9478/016	Months	Fixed Deposit	No	Variable	15	1
STANDARD BANK - 5454-2356	Months	Fixed Deposit	No	Variable	130	7
FNB - 710-3761-2332	Months	Fixed Deposit	No	Variable	139	7
Municipality sub-total					16 281	1 005
Entities						
Entities sub-total					–	–
TOTAL INVESTMENTS AND INTEREST					16 281	1 005

2.6.2 Medium-term outlook: capital revenue

The following table is a breakdown of the funding composition of the 2013/14 medium-term capital programme:

Table 39 Sources of capital revenue over the MTREF

Description / R thousand	Current Year 2012/13		2013/14 Medium Term Revenue & Expenditure Framework					
	Adjusted Budget	%	Budget Year 2013/14	%	Budget Year +1 2014/15	%	Budget Year +2 2015/16	%
Funded by:								
National Government	45 453	31.5%	36 768	55.9%	23 633	44.7%	23 704	46.1%
Provincial Government	11 817	8.2%	276	0.4%	276	0.5%	–	0.0%
District Municipality	–	0.0%	–	0.0%	–	0.0%	–	0.0%
Other transfers and grants	3 506	2.4%	–	0.0%	–	0.0%	–	0.0%
Transfers recognised - capital	60 775	42.1%	37 044	56.3%	23 909	45.3%	23 704	46.1%
Public contributions & donations	–	0.0%	–	0.0%	–	0.0%	–	0.0%
Borrowing	78 263	54.2%	26 271	39.9%	22 928	43.4%	21 716	42.2%
Internally generated funds	5 487	3.8%	2 500	3.8%	6 000	11.4%	6 000	11.7%
Total Capital Funding	144 525	100.0%	65 815	100.0%	52 837	100.0%	51 420	100.0%

Capital grants and receipts equates to 56.3% of the total funding source which represents R 37.0 million for the 2013/2014 financial year and steadily decrease to R 23.7 million or 46.1% by 2015/2016. Growth relating to grant receipts is -39.0%, -35.5% and -0.9% over the medium-term.

Borrowing still remains a significant funding source for the capital programme over the medium-term with an estimated R 26.3 million, R 22.9 million and R 21.7 million to be raised for each of the respective financial years totalling 39.9%, 43.4% and 42.2% of the total funding of the capital budget for each of the respective financial years of the MTREF. As explained earlier, the borrowing capacity of the municipality has essentially reached its limits and going forward borrowing limits will remain constant.

Table 40 is graphically represented as follows for the 2013/2014 financial year.

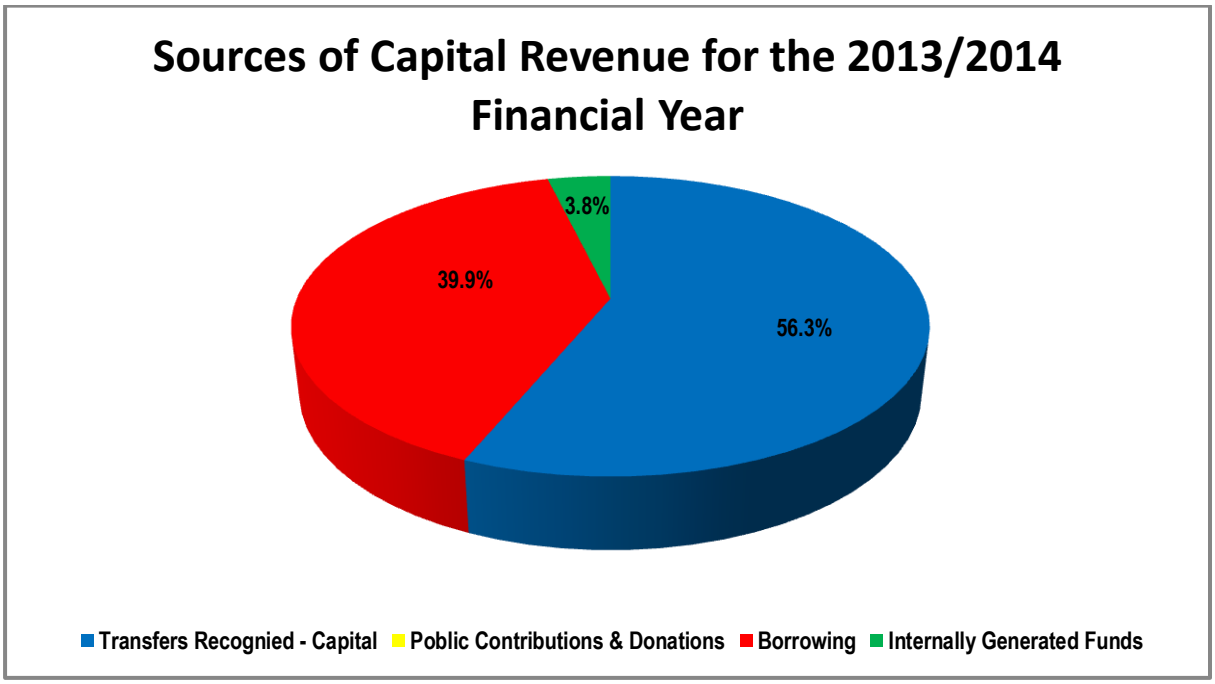


Figure 8 Sources of capital revenue for the 2013/14 financial year

The following table is a detailed analysis of the municipality's borrowing liability.

Table 40 MBRR Table SA 17 - Detail of borrowings

Borrowing - Categorised by type / R thousand	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Parent municipality									
Long-Term Loans (annuity/reducing balance)	58 730	70 207	81 907	153 643	186 592	143 038	173 616	206 981	232 911
Municipality sub-total	58 730	70 207	81 907	153 643	186 592	143 038	173 616	206 981	232 911
Entities									
Entities sub-total	–	–	–	–	–	–	–	–	–
Total Borrowing	58 730	70 207	81 907	153 643	186 592	143 038	173 616	206 981	232 911

The following graph illustrates the growth in borrowing for the 2009/2010 to 2015/2016 period.

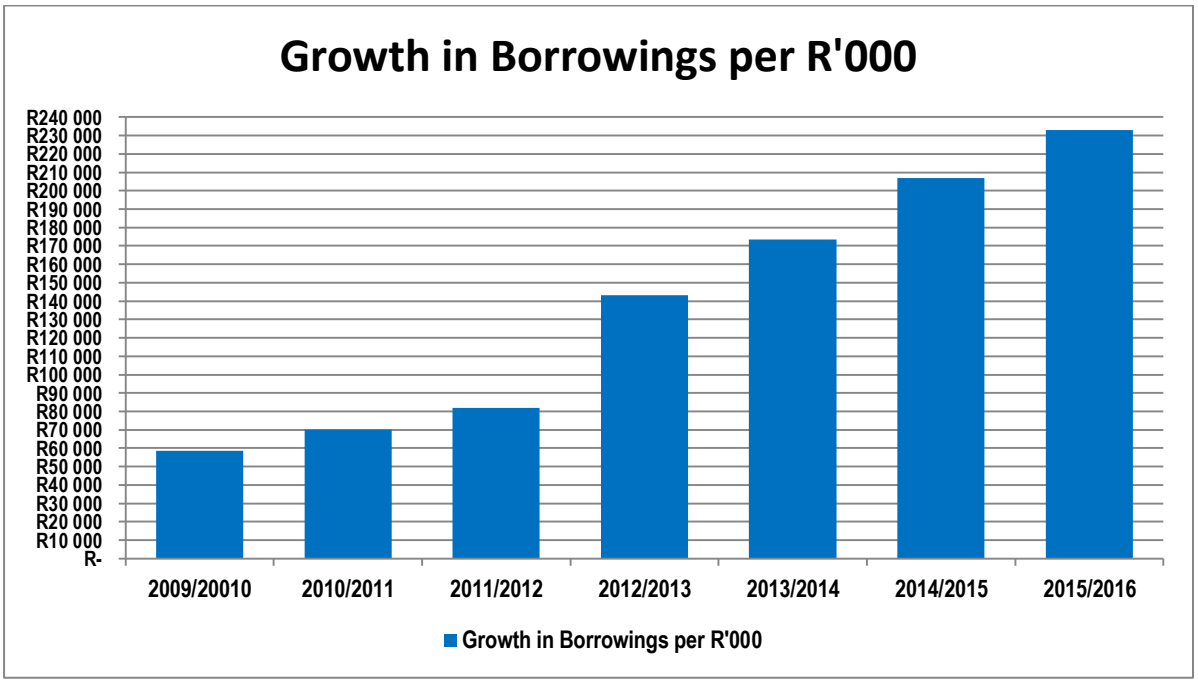


Figure 9 Growth in outstanding borrowing (long-term liabilities)

Internally generated funds consist of a mixture between surpluses generated on the operating statement of financial performance and cash backed reserves. In determining the credibility of this funding source it becomes necessary to review the cash flow budget as well as the cash backed reserves and accumulated funds reconciliation, as discussed below.

Internally generated funds consist of R 2.5 million in 2013/2014, R 6.0 million in 2014/2015 and R 6.0 million in 2015/2016. The percentage funding increase in 2013/2014 to 11.4%. In 2014/2015 this funding source peaks at 11.7%.

Table 41 below provides more detail of the capital transfers and grant receipts.

Table 41 MBRR Table SA 18 - Capital transfers and grants receipts

Description / R thousand	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Capital Transfers and Grants									
National Government:	16 624	13 927	21 792	27 127	38 531	27 947	27 506	23 633	28 114
Municipal Infrastructure Grant (MIG)	15 916	11 923	16 011	19 232	30 408	19 824	18 822	18 370	19 343
Integrated National Electrification Programme Grant	708	310	1 829	7 018	7 246	7 246	7 807	5 263	8 772
Extended Public Works Programme	–	1 694	3 952	877	877	877	877	–	–
Provincial Government:	3 019	324	1 501	–	8 912	8 912	276	276	–
Housing	3 019	–	1 142	–	607	607	–	–	–
Library Services	–	324	359	–	324	324	276	276	–
Department of Water Affairs	–	–	–	–	48	48	–	–	–
Sport and Recreation	–	–	–	–	3 289	3 289	–	–	–
Department of Agriculture, Forestry and Fisheries	–	–	–	–	263	263	–	–	–
Extended Public Works Programme	–	–	–	–	4 380	4 380	–	–	–
District Municipality:	–	–	–	–	–	–	–	–	–
Other grant providers:	–	818	2 012	–	3 506	3 506	–	–	–
Lotto	–	–	1 900	–	3 497	3 497	–	–	–
Other	–	818	112	–	8	8	–	–	–
Total Capital Transfers and Grants	19 643	15 069	25 305	27 127	50 949	40 365	27 782	23 909	28 114

2.6.3 Cash Flow Management

Cash flow management and forecasting is a critical step in determining if the budget is funded over the medium-term. The table below is consistent with international standards of good financial management practice and also improves understand ability for councillors and management. Some specific features include:

- Clear separation of receipts and payments within each cash flow category;
- Clear separation of capital and operating receipts from government, which also enables cash from 'ratepayers and other' to be provided for as cash inflow based on actual performance. In other words the *actual collection rate* of billed revenue; and
- Separation of borrowing and loan repayments (no set-off), to assist with MFMA compliance assessment regarding the use of long term borrowing (debt).

Table 42 MBRR Table A7 - Budget cash flow statement

Description / R thousand	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Ratepayers and other	212 905	251 483	324 400	345 187	349 771	377 207	389 083	422 183	447 655
Government - operating	70 322	45 570	54 618	66 551	70 461	69 761	64 764	66 648	69 117
Government - capital	9 179	8 719	13 634	34 560	60 775	60 775	37 044	23 909	23 704
Interest	4 240	2 979	3 368	4 415	2 832	2 832	2 687	2 849	3 019
Dividends	–	–	–	–	–	–	–	–	–
Payments									
Suppliers and employees	(264 558)	(294 561)	(373 203)	(387 527)	(390 153)	(384 465)	(427 561)	(454 143)	(467 177)
Finance charges	(6 598)	(7 594)	(9 417)	(12 740)	(13 268)	(13 268)	(15 369)	(16 291)	(17 269)
Transfers and Grants	(798)	(855)	(917)	(466)	(491)	(23 162)	(25 984)	(27 437)	(29 083)
NET CASH FROM/(USED) OPERATING ACTIVITIES	24 693	5 740	12 483	49 980	79 927	89 681	24 664	17 717	29 967
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	71	48	(1)	–	600	600	7 000	2 420	1 865
Decrease (Increase) in non-current debtors	–	–	–	–	–	–	–	–	–
Decrease (increase) other non-current receivables	41	(8)	4	–	–	21	–	–	–
Decrease (increase) in non-current investments	(5 705)	(58)	4 115	(1 000)	(1 000)	(3 352)	1 000	–	–
Payments									
Capital assets	(28 179)	(33 313)	(42 710)	(81 028)	(144 525)	(144 525)	(65 815)	(52 837)	(51 420)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(33 773)	(33 331)	(38 592)	(82 028)	(144 925)	(147 255)	(57 815)	(50 417)	(49 555)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	–	–	–	–	–	–	–	–	–
Increase in Trust Funds	4 704	19 519	23 465	42 468	78 263	78 263	44 427	48 993	36 216
Borrowing long term/refinancing	722	1 168	415	2 958	2 958	4 804	42	–	–
Increase (decrease) in consumer deposits	–	–	–	–	–	–	–	–	–
Payments									
Repayment of borrowing	(2 713)	(5 140)	(6 606)	(8 000)	(10 845)	(10 845)	(14 775)	(17 074)	(15 628)
NET CASH FROM/(USED) FINANCING ACTIVITIES	2 713	15 547	17 274	37 426	70 375	72 221	29 694	31 919	20 588
NET INCREASE/ (DECREASE) IN CASH HELD	(6 368)	(12 045)	(8 836)	5 378	5 378	14 647	(3 457)	(781)	1 000
Cash/cash equivalents at the year begin:	23 344	16 977	4 932	12 366	12 366	(3 903)	10 744	7 287	6 506
Cash/cash equivalents at the year end:	16 977	4 932	(3 903)	17 744	17 744	10 744	7 287	6 506	7 506

The above table shows that cash and cash equivalents of the municipality were largely depleted between the 2009/2010 and 2011/2012 financial year moving from a positive cash balance of R 23.3 million to a positive cash balance of R 4.9 million. With the 2012/2013 adjustments budget various cost efficiencies and savings had to be realised to ensure the municipality could meet its operational expenditure commitments. In addition the municipality undertook an extensive debt collection process over the last five years to boost cash levels. These initiatives and interventions have translated into a positive cash position for the municipality and it is projected that cash and cash equivalents on hand will increase to R 10.7 million by the financial year end. For the 2013/2014 MTREF the budget has been prepared to ensure sufficient levels of cash and cash equivalents over the medium-term with cash levels anticipated to exceed R 7.3 million by 2013/2014 and steadily increasing to R 7.5 million by 2015/2016.

2.6.4 Cash Backed Reserves/Accumulated Surplus Reconciliation

This following table meets the requirements of MFMA Circular No 42 which deals with the funding of a municipal budget in accordance with sections 18 and 19 of the MFMA. The table seeks to answer three key questions regarding the use and availability of cash:

- What are the predicted cash and investments that are available at the end of the budget year?
- How are those funds used?
- What is the net funds available or funding shortfall?

A surplus would indicate the cash-backed accumulated surplus that was / is available. A shortfall (cash-backed commitments > cash and investments) is indicative of non-compliance with section 18 of the MFMA requirement that the municipality's budget must be 'funded'. Non-compliance with section 18 is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded (budgeted spending is greater than funds available or to be collected). It is also important to analyse trends to understand the consequences, e.g. the budget year might indicate a small surplus situation, which in itself is an appropriate outcome, but if in prior years there were much larger surpluses then this negative trend may be a concern that requires closer examination.

From Table 43 below it can be seen that the cash and investments available total R 11.2 million in the 2013/2014 financial year and steadily increase to R 11.5 million by 2015/2016, including the projected cash and cash equivalents as determined in the cash flow forecast.

Table 43 MBRR Table A8 - Cash backed reserves/accumulated surplus reconciliation

Description / R thousand	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Cash and investments available									
Cash/cash equivalents at the year end	16 977	4 932	(3 903)	17 744	17 744	10 744	7 287	6 506	7 506
Other current investments > 90 days	5 705	5 763	1 648	5 000	5 000	5 000	4 000	4 000	4 000
Non current assets - Investments	–	–	–	–	–	–	–	–	–
Cash and investments available:	22 682	10 695	(2 255)	22 744	22 744	15 744	11 287	10 506	11 506
Application of cash and investments									
Unspent conditional transfers	11 064	5 830	30 365	23 407	22 932	12 055	2 793	2 793	7 203
Other working capital requirements	(2 640)	9 316	(1 517)	1 657	21 225	35 029	28 792	29 780	30 493
Reserves to be backed by cash/investments	2 484	–	–	–	–	–	–	–	–
Total Application of cash and investments:	10 909	15 145	28 848	25 064	44 157	47 083	31 585	32 573	37 696
Surplus(shortfall)	11 773	(4 450)	(31 103)	(2 320)	(21 413)	(31 339)	(20 298)	(22 067)	(26 191)

The following is a breakdown of the application of this funding:

- Unspent conditional transfers (grants) are automatically assumed to be an obligation as the municipality has received government transfers in advance of meeting the conditions. Ordinarily, unless there are special circumstances, the municipality is obligated to return unspent conditional grant funds to the national revenue fund at the end of the financial year. In the past these have been allowed to 'roll-over' and be spent in the ordinary course of business, but this practice has been discontinued. During the 2011/2012 financial year the municipality was required to supply National Treasury with a detailed analysis of the unspent grants as well as an action plan of spending the grants. The municipality has received the necessary roll-over approval from the National Treasury as the funding appropriation relating to the unspent conditional grants could be motivated as part of existing projects. For the 2013/2014 financial year provision has been made for this liability.

- There is no unspent borrowing from the previous financial years. In terms of the municipality's Borrowing and Investments Policy, borrowings are only drawn down once the expenditure has been incurred against the particular project. Unspent borrowing is ring-fenced and reconciled on a monthly basis to ensure no unnecessary liabilities are incurred.

- The main purpose of other working capital is to ensure that sufficient funds are available to meet obligations as they fall due. A key challenge is often the mismatch between the timing of receipts of funds from debtors and payments due to employees and creditors. High levels of debtor non-payment and receipt delays will have a greater requirement for working capital, as was experienced by the municipality in the past resulting in cash flow challenges. For the purpose of the cash backed reserves and accumulated surplus reconciliation a provision equivalent to one month's operational expenditure has been provided for. It needs to be noted that although this can be considered prudent, the desired cash levels should be 60 days to ensure continued liquidity of the municipality. Any underperformance in relation to collections could place upward pressure on the ability of the City to meet its creditor obligations.

- Other provisions (i.e. employee benefits) have been provided for in the operating budget but have not been provided for in Table 43.

- The municipality has no long term investments that consist primarily of the sinking funds for the repayment of future borrowings.

- Most reserve fund cash-backing is discretionary in nature, but the reserve funds are not available to support a budget unless they are cash-backed. The reserve funds as well as unspent conditional grants are not fully cash-backed. Government property rates and services charges outstanding debt of over R 10 million, unfunded housing projects of over R 3 million and unfunded mandates for the past three years amounted to R 44 million which must be collected. The level of cash-backing is directly informed by the municipality's cash backing policy. //Khara Hais Municipality has requested in writing support from National Treasury regarding the unfunded mandates which can no longer be afforded and funded by our consumers.

It can be concluded that the municipality has a deficit against the cash backed and accumulated surpluses reconciliation. The level of non-cash backing progressively deteriorated over the period 2009/2010 to 2011/2012 escalating from a positive R 11.8 million to a negative R 31.1 million in 2011/2012. This was mainly due to an operating deficits for the past three years. The municipality has essentially depleted all cash reserves which is a serious concern and should be considered a strategic risk to the financial stability of the municipality. As part of the planning strategy, this deficit needs to be aggressively managed downwards and as part of the medium term planning objectives. It is aimed that by 2013/2014 this deficit would have been significantly reduced translating into a deficit of R 20.3 million. It needs to be noted that for all practical purposes the 2011/2012 MTREF was unfunded when considering the funding requirements of section 18 and 19 of the MFMA. The 2013/2014 MTREF has been informed by ensuring the financial plan meets the minimum requirements of the MFMA.

However, from a practical perspective it would not be possible to eradicate this deficit in one financial year hence the phased approach over the MTREF. Nevertheless from a pure cash flow perspective (cash out flow versus cash inflow) the budget is funded and is therefore credible. The challenge for the municipality will be to ensure that the underlying planning and cash flow assumptions are meticulously managed, especially the performance against the collection rate.

The following graph supplies an analysis of the trends relating cash and cash equivalents and the cash backed reserves/accumulated funds reconciliation over a seven year perspective.

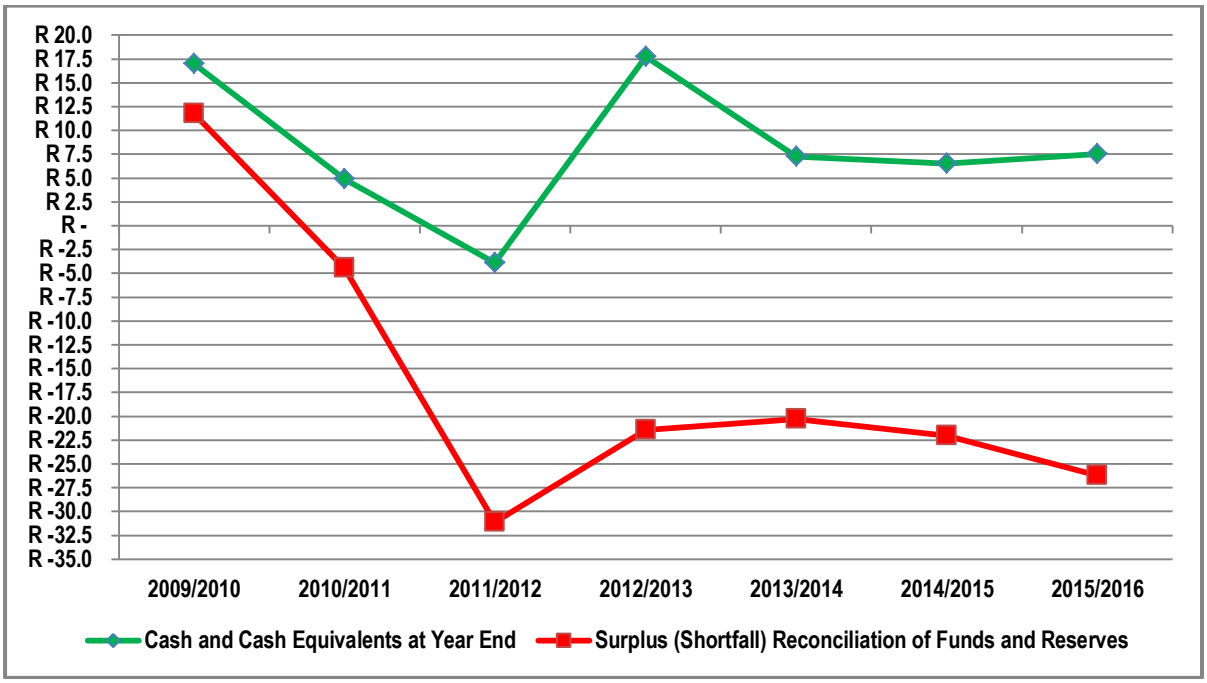


Figure 10 Cash and cash equivalents / Cash backed reserves and accumulated funds

2.6.5 Funding compliance measurement

National Treasury requires that the municipality assess its financial sustainability against fourteen different measures that look at various aspects of the financial health of the municipality. These measures are contained in the following table. All the information comes directly from the annual budgeted statements of financial performance, financial position and cash flows. The funding compliance measurement table essentially measures the degree to which the proposed budget complies with the funding requirements of the MFMA. Each of the measures is discussed below.

Table 44 MBRR SA10 – Funding compliance measurement

Description	MFMA section	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Funding measures										
Cash/cash equivalents at the year end - R'000	18(1)b	16 977	4 932	(3 903)	17 744	17 744	10 744	7 287	6 506	7 506
Cash + investments at the yr end less applications - R'000	18(1)b	11 773	(4 450)	(31 103)	(2 320)	(21 413)	(31 339)	(20 298)	(22 067)	(26 191)
Cash year end/monthly employee/supplier payments	18(1)b	0.2	0.2	-0.1	0.6	0.6	0.4	0.2	0.2	0.2
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	(89 943)	(129 208)	(136 929)	36 116	(61 859)	(61 859)	(82 530)	(98 856)	(106 771)
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	N.A.	14.6%	9.1%	9.1%	-5.2%	-6.0%	4.8%	1.1%	1.1%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	94.8%	93.9%	105.2%	98.0%	98.4%	106.1%	98.0%	98.0%	98.0%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	1.4%	0.3%	1.6%	0.2%	0.2%	0.2%	0.3%	0.2%	0.2%
Capital payments % of capital expenditure	18(1)c;19	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	24.8%	79.4%	80.7%	91.4%	93.4%	93.4%	154.4%	169.4%	130.7%
Grants % of Govt. legislated/gazetted allocations	18(1)a	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	110.0%	100.0%	95.5%
Current consumer debtors % change - incr(decr)	18(1)a	N.A.	89.1%	1.7%	-44.6%	0.0%	-0.2%	3.3%	-16.8%	-2.2%
Long term receivables % change - incr(decr)	18(1)a	N.A.	-40.8%	-35.5%	-100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	0.4%	0.5%	0.5%	0.5%	0.6%	0.6%	0.9%	0.8%	0.9%
Asset renewal % of capital budget	20(1)(vi)	0.0%	0.0%	11.6%	5.9%	11.7%	11.7%	6.4%	3.4%	8.6%

2.6.5.2 Cash/cash equivalent position

The municipality's forecast cash position was discussed as part of the budgeted cash flow statement. A 'positive' cash position, for each year of the MTREF would generally be a minimum requirement, subject to the planned application of these funds such as cash-backing of reserves and working capital requirements.

If the municipality's forecast cash position is negative, for any year of the medium term budget, the budget is very unlikely to meet MFMA requirements or be sustainable and could indicate a risk of non-compliance with section 45 of the MFMA which deals with the repayment of short term debt at the end of the financial year. The forecasted cash and cash equivalents for the 2013/2014 MTREF shows R 7.3 million, R 6.5 million and R 7.5 million for each respective financial year.

2.6.5.3 Cash plus investments less application of funds

The purpose of this measure is to understand how the municipality has applied the available cash and investments as identified in the budgeted cash flow statement. The detail reconciliation of the cash backed reserves / surpluses are contained in Table 25, on page 40. The reconciliation is intended to be a relatively simple methodology for understanding the budgeted amount of cash and investments available with any planned or required applications to be made. This has been extensively discussed above.

2.6.5.4 Monthly average payments covered by cash or cash equivalents

The purpose of this measure is to understand the level of financial risk should the municipality be under stress from a collection and cash in-flow perspective. Regardless of the annual cash position an evaluation should be made of the ability of the municipality to meet monthly payments as and when they fall due. It is especially important to consider the position should the municipality be faced with an unexpected disaster that threatens revenue collection such as rate boycotts. Notably, the ratio has been falling significantly for the period 2009/2010 to 2011/2012, moving from 0.2 to -0.1 with the adopted 2012/2013 MTREF. As part of the 2013/2014 MTREF the municipalities improving cash position causes the ratio to move upwards to 0.2 and then stabilize on 0.2 for the outer years. As indicated above the municipality aims to achieve at least one month's cash coverage in the medium term, and then gradually move towards two months coverage. This measure will have to be carefully monitored going forward.

2.6.5.5 Surplus/deficit excluding depreciation offsets

The main purpose of this measure is to understand if the revenue levels are sufficient to conclude that the community is making a sufficient contribution for the municipal resources consumed each year. An 'adjusted' surplus / deficit are achieved by offsetting the amount of depreciation related to externally funded assets. Municipalities need to assess the result of this calculation taking into consideration its own circumstances and levels of backlogs. If the outcome is a deficit, it may indicate that rates and service charges are insufficient to ensure that the community is making a sufficient contribution toward the economic benefits they are consuming over the medium term. For the 2013/2014 MTREF the indicative outcome is a deficit of R 82.5 million, R 98.9 million and R 106.8 million. //Khara Hais Municipality did not use the depreciation method, but the revaluation method with the higher Depreciated Replacement Cost values. Therefore the "offsetting" amount cannot be deducted in terms of

GRAP 17 and a surplus will not be reflected in this statement. //Khara Hais Municipality has reported this issue several times with both the Auditor General and National Treasury. We are still awaiting response.

It needs to be noted that a surplus does not necessarily mean that the budget is funded from a cash flow perspective and the first two measures in the table are therefore critical.

2.6.5.6 Property Rates/service charge revenue as a percentage increase less macro inflation target

The purpose of this measure is to understand whether the municipality is contributing appropriately to the achievement of national inflation targets. This measure is based on the increase in 'revenue', which will include both the change in the tariff as well as any assumption about real growth such as new property development, services consumption growth etcetera.

The factor is calculated by deducting the maximum macro-economic inflation target increase (which is currently 4.9% to 5.9%). The result is intended to be an approximation of the real increase in revenue. From the table above it can be seen that the percentage growth totals 4.9% and 1.1% for the respective financial year of the 2013/2014 MTREF. Considering the lowest percentage tariff increase in relation to revenue generated from rates and services charges is 7% to 8% (with the exception of refuse removal tariff increase of 9%), with the increase in electricity at 7% on average it is to be expected that the increase in revenue will exceed the inflation target figures. However, the outcome is lower than it might be due to the slowdown in the economy and a reduction in consumption patterns. This trend will have to be carefully monitored and managed with the implementation of the budget.

2.6.5.7 Cash receipts as a percentage of ratepayer and other revenue

This factor is a macro measure of the rate at which funds are 'collected'. This measure is intended to analyses the underlying assumed collection rate for the MTREF to determine the relevance and credibility of the budget assumptions contained in the budget. It can be seen that the outcome is at 98.0% for each of the respective financial years. Given that the assumed collection rate was based on a 98% performance target, the cash flow statement has been conservatively determined. In addition the risks associated with objections to the valuation roll need to be clarified and hence the conservative approach, also taking into consideration the cash flow challenges experienced in the current financial year. This

measure and performance objective will have to be meticulously managed. Should performance with the mid-year review and adjustments be positive in relation to actual collections of billed revenue, the adjustments budget will have to be amended accordingly.

2.6.5.8 Debt impairment expense as a percentage of billable revenue

This factor measures whether the provision for debt impairment is being adequately funded and is based on the underlying assumption that the provision for debt impairment (doubtful and bad debts) has to be increased to offset under-collection of billed revenues. The provision has been appropriated at 0.2% over the MTREF. Considering the debt incentive scheme and the municipality's revenue management strategy's objective to collect outstanding debtors of 90 days, the provision is well within the accepted leading practice.

2.6.5.9 Capital payments percentage of capital expenditure

The purpose of this measure is to determine whether the timing of payments has been taken into consideration when forecasting the cash position. It can be seen that a 0% timing discount has been factored into the cash position forecasted over the entire financial year. The municipality aims to keep this as low as possible through strict compliance with the legislative requirement that debtors be paid within 30 days and have not defaulted over the last five years.

2.6.5.10 Borrowing as a percentage of capital expenditure (excluding transfers, grants and contributions)

The purpose of this measurement is to determine the proportion of a municipality's 'own-funded' capital expenditure budget that is being funded from borrowed funds to confirm MFMA compliance. Externally funded expenditure (by transfers/grants and contributions) has been be excluded. Further details relating to the borrowing strategy of the City can be found on page 81.

2.6.5.11 Transfers/grants revenue as a percentage of Government transfers/grants available

The purpose of this measurement is mainly to ensure that all available transfers from national and provincial government have been budgeted for. A percentage less than 100%

could indicate that not all grants as contained in the Division of Revenue Act (DoRA) have been budgeted for. The municipality has budgeted for all transfers.

2.6.5.12 Consumer debtors change (Current and Non-current)

The purpose of these measures is to ascertain whether budgeted reductions in outstanding debtors are realistic. There are two measures shown for this factor; the change in current debtors and the change in long term receivables, both from the Budgeted Financial Position. Both measures show a relatively stable trend in line with the municipality's policy of settling debtor's accounts within 45 days.

2.6.5.13 Repairs and maintenance expenditure level

This measure must be considered important within the context of the funding measures criteria because a trend that indicates insufficient funds are being committed to asset repair could also indicate that the overall budget is not credible and / or sustainable in the medium to long term because the revenue budget is not being protected. Details of the municipality's strategy pertaining to asset management and repairs and maintenance are contained in Table 60 MBRR SA34c on page 107.

2.6.5.14 Asset renewal/rehabilitation expenditure level

This measure has a similar objective to aforementioned objective relating to repairs and maintenance. A requirement of the detailed capital budget (since MFMA Circular 28 which was issued in December 2005) is to categorise each capital project as a new asset or a renewal / rehabilitation project. The objective is to summarise and understand the proportion of budgets being provided for new assets and also asset sustainability. A declining or low level of renewal funding may indicate that a budget is not credible and/or sustainable and future revenue is not being protected, similar to the justification for 'repairs and maintenance' budgets. Further details in this regard are contained in Table 59 MBRR SA34b on page 106.

2.7 Expenditure on grants and reconciliations of unspent funds

Table 45 MBRR SA19 - Expenditure on transfers and grant programmes

Description / R thousand	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
EXPENDITURE:									
Operating expenditure of Transfers and Grants									
National Government:	34 526	42 011	51 397	56 141	56 141	56 141	61 334	63 071	65 104
Local Government Equitable Share	31 859	40 532	46 120	52 652	52 652	52 652	53 914	56 126	57 390
Finance Management	770	860	2 395	1 500	1 500	1 500	1 550	1 600	1 650
Municipal Systems Improvement	795	512	1 382	800	800	800	890	934	967
Health Subsidy	1 102	108	–	–	–	–	–	–	–
Integrated National Electrification Programme Grant	–	–	–	–	–	–	123	–	–
Extended Public Works Programme	–	–	–	–	–	–	1 093	737	1 228
Municipal Infrastructure Grant (MIG)	–	–	1 500	1 189	1 189	1 189	3 764	3 674	3 869
Provincial Government:	34 551	6 456	3 217	5 123	11 604	11 604	3 430	3 577	4 013
Housing	31 206	4 070	1 664	1 600	9 733	9 733	1 500	1 590	1 685
Health subsidy	2 014	1 104	1 170	1 209	1 209	1 209	1 275	1 332	1 397
Libraries	1 163	431	196	929	652	652	655	655	931
Capacity Building	–	–	–	1 385	–	–	–	–	–
Infrastructure Development	–	–	–	–	–	–	–	–	–
Promotion and Outreach Programme	–	–	–	–	10	10	–	–	–
Library Current Awareness Services	–	–	187	–	–	–	–	–	–
Capacity Building	–	–	–	–	–	–	–	–	–
COGHSTA Subsidy	–	800	–	–	–	–	–	–	–
Community Development Worker Operational	168	51	–	–	–	–	–	–	–
District Municipality:	–	–	–	–	–	–	–	–	–
Other grant providers:	1 245	320	1 604	5 286	2 715	2 715	–	–	–
SETA Training Subsidy	384	320	763	813	700	700	–	–	–
Vat Circular 48	–	–	–	4 473	2 015	2 015	–	–	–
Other	861	–	840	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:	70 322	48 786	56 218	66 551	70 461	70 461	64 764	66 648	69 117
Capital expenditure of Transfers and Grants									
National Government:	6 161	7 820	11 530	34 050	47 847	47 847	36 768	23 633	23 704
Municipal Infrastructure Grant (MIG)	5 783	5 782	8 326	25 102	36 278	36 278	28 083	18 370	19 343
Integrated National Electrification Programme Grant	378	310	1 829	7 018	7 246	7 246	7 807	5 263	4 362
Extended Public Works Programme	–	1 728	1 374	1 930	4 324	4 324	877	–	–
Provincial Government:	3 019	364	1 487	510	9 423	9 423	276	276	–
Housing	3 019	40	1 330	–	607	607	–	–	–
Library Services	–	–	157	–	324	324	276	276	–
Department of Water Affairs	–	–	–	–	48	48	–	–	–
Sport and Recreation	–	324	–	–	3 289	3 289	–	–	–
Department of Agriculture, Forestry and Fisheries	–	–	–	–	263	263	–	–	–
Extended Public Works Programme	–	–	–	–	4 380	4 380	–	–	–
Transport Grant	–	–	–	510	510	510	–	–	–
District Municipality:	–	–	–	–	–	–	–	–	–
Other grant providers:	–	535	617	–	3 506	3 506	–	–	–
Lotto Grant	–	–	617	–	3 497	3 497	–	–	–
Other	–	535	–	–	8	8	–	–	–
Total capital expenditure of Transfers and Grants	9 179	8 719	13 634	34 560	60 775	60 775	37 044	23 909	23 704
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	79 501	57 505	69 852	101 111	131 236	131 236	101 808	90 557	92 821

Table 46 MBRR SA20 - Reconciliation between of transfers, grant receipts and unspent funds

Description / R thousand	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Operating transfers and grants:									
National Government:									
Balance unspent at beginning of the year	319	510	1 088	996	(958)	(958)	(958)	(958)	(958)
Current year receipts	34 716	43 586	49 351	56 141	56 141	56 141	61 334	63 071	65 104
Conditions met - transferred to revenue	34 526	42 011	51 397	56 141	56 141	56 141	61 334	63 071	65 104
Conditions still to be met - transferred to liabilities	510	2 084	(958)	996	(958)	(958)	(958)	(958)	(958)
Provincial Government:									
Balance unspent at beginning of the year	4 457	(3 010)	–	(2 849)	–	–	0	–	–
Current year receipts	27 084	6 617	3 217	5 123	11 604	11 604	3 430	3 577	4 013
Conditions met - transferred to revenue	34 551	6 456	3 217	5 123	11 604	11 604	3 430	3 577	4 013
Conditions still to be met - transferred to liabilities	(3 010)	(2 849)	–	(2 849)	0	0	–	–	–
District Municipality:									
Balance unspent at beginning of the year	–	–	–	–	–	–	–	–	–
Current year receipts	–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue	–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities	–	–	–	–	–	–	–	–	–
Other grant providers:									
Balance unspent at beginning of the year	1 296	636	20	428	30	30	30	30	30
Current year receipts	585	340	1 614	5 286	2 715	2 715	–	–	–
Conditions met - transferred to revenue	1 245	320	1 604	5 286	2 715	2 715	–	–	–
Conditions still to be met - transferred to liabilities	636	656	30	428	30	30	30	30	30
Total operating transfers and grants revenue	70 322	48 786	56 218	66 551	70 461	70 461	64 764	66 648	69 117
Total operating transfers and grants - CTBM	(1 865)	(109)	(928)	(1 425)	(928)	(928)	(928)	(928)	(928)
Capital transfers and grants:									
National Government:									
Balance unspent at beginning of the year	744	11 207	17 452	30 582	27 715	29 815	9 915	653	653
Current year receipts	16 624	13 927	21 792	27 127	38 531	27 947	27 506	23 633	28 114
Conditions met - transferred to revenue	6 161	7 820	11 530	34 050	47 847	47 847	36 768	23 633	23 704
Conditions still to be met - transferred to liabilities	11 207	17 313	27 715	23 660	18 398	9 915	653	653	5 063
Provincial Government:									
Balance unspent at beginning of the year	1 722	1 722	1 253	1 682	1 267	1 267	757	757	757
Current year receipts	3 019	324	1 501	–	8 912	8 912	276	276	–
Conditions met - transferred to revenue	3 019	364	1 487	510	9 423	9 423	276	276	–
Conditions still to be met - transferred to liabilities	1 722	1 682	1 267	1 172	757	757	757	757	757
District Municipality:									
Balance unspent at beginning of the year	–	–	–	–	–	–	–	–	–
Current year receipts	–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue	–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities	–	–	–	–	–	–	–	–	–
Other grant providers:									
Balance unspent at beginning of the year	–	–	916	–	2 311	2 311	2 311	2 311	2 311
Current year receipts	–	818	2 012	–	3 506	3 506	–	–	–
Conditions met - transferred to revenue	–	535	617	–	3 506	3 506	–	–	–
Conditions still to be met - transferred to liabilities	–	283	2 311	–	2 311	2 311	2 311	2 311	2 311
Total capital transfers and grants revenue	9 179	8 719	13 634	34 560	60 775	60 775	37 044	23 909	23 704
Total capital transfers and grants - CTBM	12 929	19 279	31 292	24 831	21 466	12 982	3 720	3 720	8 131
TOTAL TRANSFERS AND GRANTS REVENUE	79 501	57 505	69 852	101 111	131 236	131 236	101 808	90 557	92 821
TOTAL TRANSFERS AND GRANTS - CTBM	11 064	19 170	30 365	23 407	20 538	12 055	2 793	2 793	7 203

2.8 Councillor and employee benefits

Table 47 MBRR SA22 - Summary of councillor and staff benefits

Summary of Employee and Councillor remuneration	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)									
Salary	3 871	4 224	5 250	7 303	6 136	6 136	6 809	7 217	7 650
Pension Contributions	258	246	366	–	578	578	471	499	529
Medical Aid Contributions	–	–	–	–	–	–	–	–	–
Travel, Accomodation and Other Allowances	592	588	584	–	–	–	–	–	–
Cell phone allowance	256	276	331	–	–	–	–	–	–
Housing benefits and allowances	–	–	–	–	–	–	–	–	–
Other benefits or allowances	–	–	–	–	–	–	–	–	–
Sub Total - Councillors	4 977	5 334	6 531	7 303	6 714	6 714	7 280	7 716	8 179
% increase		7.2%	22.5%		2.8%		8.4%	6.0%	6.0%
Senior Managers of the Municipality									
Salary	2 347	3 228	3 384	6 730	3 665	3 666	3 917	4 191	4 484
Pension Contributions	112	347	444	–	509	509	544	582	622
UIF Contributions	–	–	7	–	55	55	59	63	68
Group Life Insurance Contributions	24	33	46	–	62	62	66	71	76
Medical Aid Contributions	36	69	67	–	58	58	62	67	71
Travel, Accomodation and Other Allowances	493	480	462	–	625	625	668	714	764
Cell phone allowance	–	–	–	–	–	–	–	–	–
Housing benefits and allowances	–	–	–	–	–	–	–	–	–
Performance Bonus	–	492	482	694	313	313	587	622	660
Other benefits or allowances	97	7	–	–	–	–	–	–	–
In-kind benefits	–	–	–	–	–	–	–	–	–
Payments in lieu of leave	–	–	–	–	99	99	–	–	–
Post-retirement benefit obligations	–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality	3 110	4 657	4 893	7 424	5 387	5 387	5 902	6 310	6 745
% increase		49.7%	5.1%	51.7%	10.1%	10.1%	9.6%	6.9%	6.9%
Other Municipal Staff									
Basic Salaries and Wages	66 552	86 188	100 586	111 073	115 787	115 787	123 061	130 406	138 188
Pension Contributions	10 291	14 224	16 147	18 727	19 014	19 014	21 886	23 193	24 579
Medical Aid Contributions	6 746	6 703	7 983	8 704	9 555	9 555	10 892	11 545	12 237
UIF Contribution	715	1 779	993	965	1 085	1 085	1 094	1 159	1 228
Contributions to WCA	–	–	1 295	1 072	1 559	1 559	1 220	1 293	1 370
Travel, Accomodation and Other Allowances	3 260	4 076	5 553	6 206	7 465	7 465	6 394	6 771	7 170
Bonus	4 610	6 280	7 395	8 726	8 287	8 287	10 375	10 997	11 657
Group Life Insurance	594	826	963	1 138	1 507	1 507	1 473	1 561	1 654
Housing benefits and allowances	449	356	336	368	341	341	419	445	471
Overtime	6 726	9 485	7 555	3 804	7 866	7 866	8 666	9 186	9 738
Performance Bonus	301	–	–	–	207	207	–	–	–
Bargaining Council Contribution	30	38	39	44	55	55	63	67	71
Post-Retirement benefit obligation	3 210	3 826	3 788	857	2 205	2 205	2 206	2 339	2 479
Training Levies	823	1 090	1 273	965	1 451	1 451	1 943	2 059	2 183
Other benefits or allowances	–	–	–	–	–	–	–	–	–
Less: Employee Costs Capitalised	–	–	(569)	–	(798)	(798)	(841)	(892)	(945)
Sub Total - Other Municipal Staff	104 308	134 870	153 336	162 649	175 585	175 585	188 851	200 129	212 079
% increase		29.3%	17.3%	6.1%	14.5%	14.5%	7.6%	6.0%	6.0%
Total Parent Municipality	112 395	144 861	164 760	177 376	187 686	187 686	202 033	214 155	227 004
		28.9%	12.6%	7.7%	13.9%	13.9%	7.6%	6.0%	6.0%
TOTAL SALARY, ALLOWANCES & BENEFITS	112 395	144 861	164 760	177 376	187 686	187 686	202 033	214 155	227 004
% increase		28.9%	12.6%	7.7%	13.9%	13.9%	7.6%	6.0%	6.0%
TOTAL MANAGERS AND STAFF	107 418	139 527	158 229	170 073	180 972	180 972	194 753	206 438	218 825

Table 48 MBRR SA23 - Salaries, allowances and benefits (political office bearers/councillors/ senior managers)

Disclosure of Salaries, Allowances & Benefits / R per annum	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Councillors						
Speaker	519 625	–	62 540	–	–	582 165
Executive Mayor	623 658	93 549	8 399	–	–	725 606
Executive Committee	1 037 158	111 146	80 327	–	–	1 228 631
Total for all other councillors	3 993 592	235 209	514 314	–	–	4 743 115
Total Councillors	6 174 033	439 904	665 580	–	–	7 279 517
Senior Managers of the Municipality						
Municipal Manager (MM)	840 603	165 156	147 932	127 000	–	1 280 691
Director Corporate Services	684 506	142 335	213 589	115 000	–	1 155 430
Chief Financial Officer	684 506	142 335	213 589	115 000	–	1 155 430
Director Development Services	684 506	142 335	213 589	115 000	–	1 155 430
Director Technical Services	684 506	142 335	213 589	115 000	–	1 155 430
Total Senior Managers of the Municipality	3 578 628	734 496	1 002 288	587 000	–	5 902 412
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	9 752 661	1 174 400	1 667 868	587 000	–	13 181 929

Table 49 MBRR SA24 – Summary of personnel numbers

Summary of Personnel Numbers	2011/12			Current Year 2012/13			Budget Year 2013/14		
Number	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities									
Councillors (Political Office Bearers plus Other Councillors)	26	–	26	27	–	27	27	–	27
Board Members of municipal entities	–	–	–	–	–	–	–	–	–
Municipal employees	–	–	–	–	–	–	–	–	–
Municipal Manager and Senior Managers	5	–	5	5	–	5	5	–	5
Other Managers	19	18	1	19	18	1	19	18	1
Professionals	30	30	–	32	32	–	32	32	–
Finance	10	10	–	10	10	–	10	10	–
Spatial/town planning	2	2	–	2	2	–	2	2	–
Information Technology	–	–	–	–	–	–	–	–	–
Roads	–	–	–	–	–	–	–	–	–
Electricity	1	1	–	2	2	–	2	2	–
Water	–	–	–	–	–	–	–	–	–
Sanitation	5	5	–	6	6	–	6	6	–
Refuse	–	–	–	–	–	–	–	–	–
Other	12	12	–	12	12	–	12	12	–
Technicians	84	84	–	87	87	–	87	87	–
Finance	1	1	–	1	1	–	1	1	–
Spatial/town planning	5	5	–	5	5	–	5	5	–
Information Technology	4	4	–	4	4	–	4	4	–
Roads	11	11	–	11	11	–	11	11	–
Electricity	11	11	–	11	11	–	11	11	–
Water	10	10	–	11	11	–	11	11	–
Sanitation	3	3	–	4	4	–	4	4	–
Refuse	3	3	–	3	3	–	3	3	–
Other	36	36	–	37	37	–	37	37	–
Clerks (Clerical and administrative)	130	124	6	130	130	–	130	130	–
Service and sales workers	100	83	17	120	120	–	120	120	–
Skilled agricultural and fishery workers	–	–	–	–	–	–	–	–	–
Craft and related trades	–	–	–	–	–	–	–	–	–
Plant and Machine Operators	69	68	1	69	69	–	69	69	–
Elementary Occupations	397	365	32	420	420	–	420	420	–
TOTAL PERSONNEL NUMBERS	860	772	88	909	876	33	909	876	33
Total municipal employees headcount	834	777	57	882	876	33	882	876	33
Finance personnel headcount	59	54	5	59	59	–	59	59	–
Human Resources personnel headcount	15	15	–	16	16	–	16	16	–

2.9 Monthly targets for revenue, expenditure and cash flow

Table 50 MBRR SA25 - Budgeted monthly revenue and expenditure

Description / R thousand	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue By Source															
Property rates	5 098	5 098	5 098	5 098	5 098	5 098	5 098	5 098	5 098	5 098	5 098	5 098	61 170	64 743	69 155
Service charges - electricity revenue	17 774	17 774	17 774	17 774	17 774	17 774	17 774	17 774	17 774	17 774	17 774	17 774	213 283	230 254	248 581
Service charges - water revenue	3 926	3 926	3 926	3 926	3 926	3 926	3 926	3 926	3 926	3 926	3 926	3 926	47 118	49 736	53 218
Service charges - sanitation revenue	2 244	2 244	2 244	2 244	2 244	2 244	2 244	2 244	2 244	2 244	2 244	2 244	26 933	28 818	29 020
Service charges - refuse revenue	2 029	2 029	2 029	2 029	2 029	2 029	2 029	2 029	2 029	2 029	2 029	2 029	24 346	25 943	27 759
Rental of facilities and equipment	585	585	585	585	585	585	585	585	585	585	585	585	7 018	7 512	8 045
Interest earned - external investments	84	84	84	84	84	84	84	84	84	84	84	84	1 005	1 065	1 129
Interest earned - outstanding debtors	140	140	140	140	140	140	140	140	140	140	140	140	1 682	1 783	1 890
Fines	171	171	171	171	171	171	171	171	171	171	171	171	2 055	2 178	2 309
Licences and permits	138	138	138	138	138	138	138	138	138	138	138	138	1 658	1 758	1 863
Agency services	290	290	290	290	290	290	290	290	290	290	290	290	3 477	3 685	3 907
Transfers recognised - operational	5 397	5 397	5 397	5 397	5 397	5 397	5 397	5 397	5 397	5 397	5 397	5 397	64 764	66 648	69 117
Other revenue	327	327	327	327	327	327	327	327	327	327	327	327	3 926	4 056	4 299
Total Revenue (excluding capital transfers and contributions)	38 786	38 786	38 786	38 786	38 786	38 786	38 786	38 786	38 786	38 786	38 786	38 786	465 434	490 599	522 157
Expenditure By Type															
Employee related costs	16 229	16 229	16 229	16 229	16 229	16 229	16 229	16 229	16 229	16 229	16 229	16 229	194 753	206 438	218 825
Remuneration of councillors	607	607	607	607	607	607	607	607	607	607	607	607	7 280	7 716	8 179
Debt impairment	83	83	83	83	83	83	83	83	83	83	83	83	1 000	1 000	1 000
Depreciation & asset impairment	9 045	9 045	9 045	9 045	9 045	9 045	9 045	9 045	9 045	9 045	9 045	9 045	108 542	115 054	121 958
Finance charges	1 281	1 281	1 281	1 281	1 281	1 281	1 281	1 281	1 281	1 281	1 281	1 281	15 369	16 291	17 269
Bulk purchases	10 993	10 993	10 993	10 993	10 993	10 993	10 993	10 993	10 993	10 993	10 993	10 993	131 915	141 113	151 811
Contracted services	1 431	1 431	1 431	1 431	1 431	1 431	1 431	1 431	1 431	1 431	1 431	1 431	17 167	12 808	13 576
Transfers and grants	2 165	2 165	2 165	2 165	2 165	2 165	2 165	2 165	2 165	2 165	2 165	2 165	25 984	27 437	29 083
Other expenditure	6 917	6 917	6 917	6 917	6 917	6 917	6 917	6 917	6 917	6 917	6 917	6 917	82 999	85 506	90 932
Total Expenditure	48 751	48 751	48 751	48 751	48 751	48 751	48 751	48 751	48 751	48 751	48 751	48 751	585 008	613 364	652 632
Surplus/(Deficit)	(9 965)	(9 965)	(9 965)	(9 965)	(9 965)	(9 965)	(9 965)	(9 965)	(9 965)	(9 965)	(9 965)	(9 965)	(119 574)	(122 765)	(130 475)
Transfers recognised - capital	3 087	3 087	3 087	3 087	3 087	3 087	3 087	3 087	3 087	3 087	3 087	3 087	37 044	23 909	23 704
Surplus/(Deficit) after capital transfers & contributions	(6 878)	(6 878)	(6 878)	(6 878)	(6 878)	(6 878)	(6 878)	(6 878)	(6 878)	(6 878)	(6 878)	(6 878)	(82 530)	(98 856)	(106 771)
Surplus/(Deficit)	(6 878)	(6 878)	(6 878)	(6 878)	(6 878)	(6 878)	(6 878)	(6 878)	(6 878)	(6 878)	(6 878)	(6 878)	(82 530)	(98 856)	(106 771)

Table 51 MBRR SA26 - Budgeted monthly revenue and expenditure (municipal vote)

Description / R thousand	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue by Vote															
Vote 1 - MUNICIPAL MANAGER	5 693	5 693	5 693	5 693	5 693	5 693	5 693	5 693	5 693	5 693	5 693	5 693	68 312	72 426	77 420
Vote 2 - CORPORATE SERVICES	677	677	677	677	677	677	677	677	677	677	677	677	8 123	3 583	3 072
Vote 3 - FINANCIAL SERVICES	8 392	8 392	8 392	8 392	8 392	8 392	8 392	8 392	8 392	8 392	8 392	8 392	100 700	89 553	91 836
Vote 4 - DEVELOPMENT SERVICES	3 199	3 199	3 199	3 199	3 199	3 199	3 199	3 199	3 199	3 199	3 199	3 199	38 386	40 765	43 416
Vote 5 - TECHNICAL SERVICES	23 913	23 913	23 913	23 913	23 913	23 913	23 913	23 913	23 913	23 913	23 913	23 913	286 956	308 180	330 118
Total Revenue by Vote	41 873	41 873	41 873	41 873	41 873	41 873	41 873	41 873	41 873	41 873	41 873	41 873	502 478	514 508	545 861
Expenditure by Vote to be appropriated															
Vote 1 - MUNICIPAL MANAGER	4 763	4 763	4 763	4 763	4 763	4 763	4 763	4 763	4 763	4 763	4 763	4 763	57 152	60 174	64 335
Vote 2 - CORPORATE SERVICES	1 922	1 922	1 922	1 922	1 922	1 922	1 922	1 922	1 922	1 922	1 922	1 922	23 070	25 000	27 051
Vote 3 - FINANCIAL SERVICES	4 057	4 057	4 057	4 057	4 057	4 057	4 057	4 057	4 057	4 057	4 057	4 057	48 679	48 445	51 892
Vote 4 - DEVELOPMENT SERVICES	9 819	9 819	9 819	9 819	9 819	9 819	9 819	9 819	9 819	9 819	9 819	9 819	117 833	123 953	130 463
Vote 5 - TECHNICAL SERVICES	28 190	28 190	28 190	28 190	28 190	28 190	28 190	28 190	28 190	28 190	28 190	28 190	338 275	355 792	378 890
Total Expenditure by Vote	48 751	48 751	48 751	48 751	48 751	48 751	48 751	48 751	48 751	48 751	48 751	48 751	585 008	613 364	652 632
Surplus/(Deficit) before assoc.	(6 878)	(6 878)	(6 878)	(6 878)	(6 878)	(6 878)	(6 878)	(6 878)	(6 878)	(6 878)	(6 878)	(6 878)	(82 530)	(98 856)	(106 771)
Surplus/(Deficit)	(6 878)	(6 878)	(6 878)	(6 878)	(6 878)	(6 878)	(6 878)	(6 878)	(6 878)	(6 878)	(6 878)	(6 878)	(82 530)	(98 856)	(106 771)

Table 52 MBRR SA27 - Budgeted monthly revenue and expenditure (standard classification)

Description / R thousand	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue - Standard															
Governance and administration	14 149	14 149	14 149	14 149	14 149	14 149	14 149	14 149	14 149	14 149	14 149	14 149	169 793	157 668	163 837
Executive and council	5 098	5 098	5 098	5 098	5 098	5 098	5 098	5 098	5 098	5 098	5 098	5 098	61 170	64 743	69 155
Budget and treasury office	8 384	8 384	8 384	8 384	8 384	8 384	8 384	8 384	8 384	8 384	8 384	8 384	100 609	89 457	91 734
Corporate services	668	668	668	668	668	668	668	668	668	668	668	668	8 013	3 467	2 948
Community and public safety	1 521	1 521	1 521	1 521	1 521	1 521	1 521	1 521	1 521	1 521	1 521	1 521	18 248	19 368	20 568
Community and social services	108	108	108	108	108	108	108	108	108	108	108	108	1 291	1 312	1 335
Sport and recreation	524	524	524	524	524	524	524	524	524	524	524	524	6 282	6 769	7 294
Public safety	657	657	657	657	657	657	657	657	657	657	657	657	7 890	8 353	8 845
Housing	125	125	125	125	125	125	125	125	125	125	125	125	1 500	1 590	1 685
Health	107	107	107	107	107	107	107	107	107	107	107	107	1 285	1 343	1 408
Economic and environmental services	211	211	211	211	211	211	211	211	211	211	211	211	2 533	2 484	2 625
Planning and development	193	193	193	193	193	193	193	193	193	193	193	193	2 311	2 249	2 376
Road transport	18	18	18	18	18	18	18	18	18	18	18	18	221	235	249
Trading services	25 992	25 992	25 992	25 992	25 992	25 992	25 992	25 992	25 992	25 992	25 992	25 992	311 904	334 989	358 830
Electricity	17 785	17 785	17 785	17 785	17 785	17 785	17 785	17 785	17 785	17 785	17 785	17 785	213 416	230 394	248 730
Water	3 934	3 934	3 934	3 934	3 934	3 934	3 934	3 934	3 934	3 934	3 934	3 934	47 210	49 834	53 321
Waste water management	2 244	2 244	2 244	2 244	2 244	2 244	2 244	2 244	2 244	2 244	2 244	2 244	26 933	28 818	29 020
Waste management	2 029	2 029	2 029	2 029	2 029	2 029	2 029	2 029	2 029	2 029	2 029	2 029	24 346	25 943	27 759
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Revenue - Standard	41 873	41 873	41 873	41 873	41 873	41 873	41 873	41 873	41 873	41 873	41 873	41 873	502 478	514 508	545 861
Expenditure - Standard															
Governance and administration	10 504	10 504	10 504	10 504	10 504	10 504	10 504	10 504	10 504	10 504	10 504	10 504	126 044	130 381	140 866
Executive and council	2 424	2 424	2 424	2 424	2 424	2 424	2 424	2 424	2 424	2 424	2 424	2 424	29 083	31 184	33 521
Budget and treasury office	4 049	4 049	4 049	4 049	4 049	4 049	4 049	4 049	4 049	4 049	4 049	4 049	48 588	48 349	51 790
Corporate services	4 031	4 031	4 031	4 031	4 031	4 031	4 031	4 031	4 031	4 031	4 031	4 031	48 373	50 848	55 555
Community and public safety	6 959	6 959	6 959	6 959	6 959	6 959	6 959	6 959	6 959	6 959	6 959	6 959	83 505	87 573	92 755
Community and social services	727	727	727	727	727	727	727	727	727	727	727	727	8 721	9 242	9 795
Sport and recreation	3 409	3 409	3 409	3 409	3 409	3 409	3 409	3 409	3 409	3 409	3 409	3 409	40 912	43 240	45 795
Public safety	1 980	1 980	1 980	1 980	1 980	1 980	1 980	1 980	1 980	1 980	1 980	1 980	23 760	25 152	26 649
Housing	400	400	400	400	400	400	400	400	400	400	400	400	4 796	4 318	4 574
Health	443	443	443	443	443	443	443	443	443	443	443	443	5 316	5 620	5 942
Economic and environmental services	6 629	6 629	6 629	6 629	6 629	6 629	6 629	6 629	6 629	6 629	6 629	6 629	79 553	84 031	88 979
Planning and development	1 192	1 192	1 192	1 192	1 192	1 192	1 192	1 192	1 192	1 192	1 192	1 192	14 299	15 272	16 303
Road transport	5 438	5 438	5 438	5 438	5 438	5 438	5 438	5 438	5 438	5 438	5 438	5 438	65 253	68 759	72 676
Trading services	24 502	24 502	24 502	24 502	24 502	24 502	24 502	24 502	24 502	24 502	24 502	24 502	294 030	309 391	327 924
Electricity	14 883	14 883	14 883	14 883	14 883	14 883	14 883	14 883	14 883	14 883	14 883	14 883	178 600	189 986	203 003
Water	4 254	4 254	4 254	4 254	4 254	4 254	4 254	4 254	4 254	4 254	4 254	4 254	51 046	52 872	55 641
Waste water management	2 910	2 910	2 910	2 910	2 910	2 910	2 910	2 910	2 910	2 910	2 910	2 910	34 915	35 994	37 608
Waste management	2 456	2 456	2 456	2 456	2 456	2 456	2 456	2 456	2 456	2 456	2 456	2 456	29 469	30 539	31 674
Other	156	156	156	156	156	156	156	156	156	156	156	156	1 878	1 989	2 106
Total Expenditure - Standard	48 751	48 751	48 751	48 751	48 751	48 751	48 751	48 751	48 751	48 751	48 751	48 751	585 008	613 364	652 632
Surplus/(Deficit) before assoc.	(6 878)	(6 878)	(6 878)	(6 878)	(6 878)	(6 878)	(6 878)	(6 878)	(6 878)	(6 878)	(6 878)	(6 878)	(82 530)	(98 856)	(106 771)
Surplus/(Deficit)	(6 878)	(6 878)	(6 878)	(6 878)	(6 878)	(6 878)	(6 878)	(6 878)	(6 878)	(6 878)	(6 878)	(6 878)	(82 530)	(98 856)	(106 771)

Table 53 MBRR SA28 - Budgeted monthly capital expenditure (municipal vote)

Description / R thousand	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Multi-year expenditure *to be appropriated*															
Vote 1 - MUNICIPAL MANAGER	117	117	117	117	117	117	117	117	117	117	117	117	1 400	2 800	2 800
Vote 2 - CORPORATE SERVICES	81	81	81	81	81	81	81	81	81	81	81	81	966	1 500	1 500
Vote 3 - FINANCIAL SERVICES	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - DEVELOPMENT SERVICES	125	125	125	125	125	125	125	125	125	125	125	125	1 502	12 376	5 882
Vote 5 - TECHNICAL SERVICES	2 876	2 876	2 876	2 876	2 876	2 876	2 876	2 876	2 876	2 876	2 876	2 876	34 514	18 355	25 830
Capital multi-year expenditure sub-total	3 199	3 199	3 199	3 199	3 199	3 199	3 199	3 199	3 199	3 199	3 199	3 199	38 382	35 031	36 013
Single-year expenditure *to be appropriated*															
Vote 1 - MUNICIPAL MANAGER	87	87	87	87	87	87	87	87	87	87	87	87	1 045	1 640	1 630
Vote 2 - CORPORATE SERVICES	21	21	21	21	21	21	21	21	21	21	21	21	250	–	–
Vote 3 - FINANCIAL SERVICES	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - DEVELOPMENT SERVICES	209	209	209	209	209	209	209	209	209	209	209	209	2 509	1 664	110
Vote 5 - TECHNICAL SERVICES	1 969	1 969	1 969	1 969	1 969	1 969	1 969	1 969	1 969	1 969	1 969	1 969	23 628	14 502	13 668
Capital single-year expenditure sub-total	2 286	2 286	2 286	2 286	2 286	2 286	2 286	2 286	2 286	2 286	2 286	2 286	27 432	17 806	15 408
Total Capital Expenditure	5 485	5 485	5 485	5 485	5 485	5 485	5 485	5 485	5 485	5 485	5 485	5 485	65 815	52 837	51 420

Table 54 MBRR SA29 - Budgeted monthly capital expenditure (standard classification)

Description / R thousand	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Capital Expenditure - Standard															
Governance and administration	806	806	806	806	806	806	806	806	806	806	806	806	9 676	5 940	5 930
Executive and council	204	204	204	204	204	204	204	204	204	204	204	204	2 445	4 440	4 430
Corporate services	603	603	603	603	603	603	603	603	603	603	603	603	7 231	1 500	1 500
Community and public safety	334	334	334	334	334	334	334	334	334	334	334	334	4 011	12 182	4 992
Community and social services	89	89	89	89	89	89	89	89	89	89	89	89	1 066	686	–
Sport and recreation	245	245	245	245	245	245	245	245	245	245	245	245	2 945	11 496	4 992
Economic and environmental services	1 262	1 262	1 262	1 262	1 262	1 262	1 262	1 262	1 262	1 262	1 262	1 262	15 149	3 952	1 500
Road transport	1 262	1 262	1 262	1 262	1 262	1 262	1 262	1 262	1 262	1 262	1 262	1 262	15 149	3 952	1 500
Trading services	3 082	3 082	3 082	3 082	3 082	3 082	3 082	3 082	3 082	3 082	3 082	3 082	36 979	30 763	38 998
Electricity	1 254	1 254	1 254	1 254	1 254	1 254	1 254	1 254	1 254	1 254	1 254	1 254	15 050	12 562	11 735
Water	890	890	890	890	890	890	890	890	890	890	890	890	10 676	14 344	1 600
Waste water management	938	938	938	938	938	938	938	938	938	938	938	938	11 252	2 000	24 662
Waste management	–	–	–	–	–	–	–	–	–	–	–	–	–	1 857	1 000
Total Capital Expenditure - Standard	5 485	5 485	5 485	5 485	5 485	5 485	5 485	5 485	5 485	5 485	5 485	5 485	65 815	52 837	51 420

Table 55 MBRR SA30 - Budgeted monthly cash flow

MONTHLY CASH FLOWS / R thousand	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Cash Receipts By Source															
Property rates	5 098	5 098	5 098	5 098	5 098	5 098	5 098	5 098	5 098	5 098	5 098	5 098	61 170	64 743	69 155
Property rates - penalties & collection charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue	17 615	17 615	17 615	17 615	17 615	17 615	17 615	17 615	17 615	17 615	17 615	17 615	211 383	233 754	248 081
Service charges - water revenue	3 926	3 926	3 926	3 926	3 926	3 926	3 926	3 926	3 926	3 926	3 926	3 926	47 118	49 736	53 218
Service charges - sanitation revenue	2 244	2 244	2 244	2 244	2 244	2 244	2 244	2 244	2 244	2 244	2 244	2 244	26 933	28 818	29 020
Service charges - refuse revenue	2 029	2 029	2 029	2 029	2 029	2 029	2 029	2 029	2 029	2 029	2 029	2 029	24 346	25 943	27 759
Service charges - other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment	585	585	585	585	585	585	585	585	585	585	585	585	7 018	7 512	8 045
Interest earned - external investments	84	84	84	84	84	84	84	84	84	84	84	84	1 005	1 065	1 129
Interest earned - outstanding debtors	140	140	140	140	140	140	140	140	140	140	140	140	1 682	1 783	1 890
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines	171	171	171	171	171	171	171	171	171	171	171	171	2 055	2 178	2 309
Licences and permits	138	138	138	138	138	138	138	138	138	138	138	138	1 658	1 758	1 863
Agency services	290	290	290	290	290	290	290	290	290	290	290	290	3 477	3 685	3 907
Transfer receipts - operational	5 397	5 397	5 397	5 397	5 397	5 397	5 397	5 397	5 397	5 397	5 397	5 397	64 764	66 648	69 117
Other revenue	327	327	327	327	327	327	327	327	327	327	327	327	3 926	4 056	4 299
Cash Receipts by Source	38 045	38 045	38 045	38 045	38 045	38 045	38 045	38 045	38 045	38 045	38 045	38 045	456 534	491 679	519 791
Other Cash Flows by Source															
Transfer receipts - capital	3 087	3 087	3 087	3 087	3 087	3 087	3 087	3 087	3 087	3 087	3 087	3 087	37 044	23 909	23 704
Contributions recognised - capital & Contributed assets	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on disposal of PPE	583	583	583	583	583	583	583	583	583	583	583	583	7 000	2 420	1 865
Short term loans	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	3 702	3 702	3 702	3 702	3 702	3 702	3 702	3 702	3 702	3 702	3 702	3 702	44 427	48 993	36 216
Increase (decrease) in consumer deposits	3	3	3	3	3	3	3	3	3	3	3	3	42	–	–
Decrease (Increase) in non-current debtors	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) other non-current receivables	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	83	83	83	83	83	83	83	83	83	83	83	83	1 000	–	–
Total Cash Receipts by Source	45 504	45 504	45 504	45 504	45 504	45 504	45 504	45 504	45 504	45 504	45 504	45 504	546 047	567 001	581 577
Cash Payments by Type															
Employee related costs	16 229	16 229	16 229	16 229	16 229	16 229	16 229	16 229	16 229	16 229	16 229	16 229	194 753	206 438	218 825
Remuneration of councillors	607	607	607	607	607	607	607	607	607	607	607	607	7 280	7 716	8 179
Finance charges	1 281	1 281	1 281	1 281	1 281	1 281	1 281	1 281	1 281	1 281	1 281	1 281	15 369	16 291	17 269
Bulk purchases - Electricity	10 793	10 793	10 793	10 793	10 793	10 793	10 793	10 793	10 793	10 793	10 793	10 793	129 518	138 573	149 118
Bulk purchases - Water & Sewer	200	200	200	200	200	200	200	200	200	200	200	200	2 396	2 540	2 692
Other materials	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services	1 431	1 431	1 431	1 431	1 431	1 431	1 431	1 431	1 431	1 431	1 431	1 431	17 167	12 808	13 576
Transfers and grants - other municipalities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and grants - other	2 165	2 165	2 165	2 165	2 165	2 165	2 165	2 165	2 165	2 165	2 165	2 165	25 984	27 437	29 083
Other expenditure	6 331	6 331	6 331	6 331	6 331	6 331	6 331	6 331	6 331	6 331	6 331	6 331	75 967	86 068	74 786
Cash Payments by Type	39 036	39 036	39 036	39 036	39 036	39 036	39 036	39 036	39 036	39 036	39 036	39 036	468 434	497 872	513 529
Other Cash Flows/Payments by Type															
Capital assets	5 485	5 485	5 485	5 485	5 485	5 485	5 485	5 485	5 485	5 485	5 485	5 485	65 815	52 837	51 420
Repayment of borrowing	1 231	1 231	1 231	1 231	1 231	1 231	1 231	1 231	1 231	1 231	1 231	1 231	14 775	17 074	15 628
Other Cash Flows/Payments	40	40	40	40	40	40	40	40	40	40	40	40	480	–	–
Total Cash Payments by Type	45 792	45 792	45 792	45 792	45 792	45 792	45 792	45 792	45 792	45 792	45 792	45 792	549 504	567 782	580 577
NET INCREASE/(DECREASE) IN CASH HELD	(288)	(288)	(288)	(288)	(288)	(288)	(288)	(288)	(288)	(288)	(288)	(288)	(3 457)	(781)	1 000
Cash/cash equivalents at the month/year begin:	10 744	10 456	10 168	9 880	9 592	9 303	9 015	8 727	8 439	8 151	7 863	7 575	10 744	7 287	6 506
Cash/cash equivalents at the month/year end:	10 456	10 168	9 880	9 592	9 303	9 015	8 727	8 439	8 151	7 863	7 575	7 287	7 287	6 506	7 506

2.10 Annual budgets and SDBIPs – internal departments

2.10.1 Water Services Department – Vote 5

The department is primarily responsible for the distribution of potable water within the municipal boundary, which includes the purification of raw water, maintenance of the reticulation network and implementation of the departmental capital programme.

Table 56 Water Services Department – Operating revenue by source, expenditure by type and total capital expenditure

Description / R thousand	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue By Source									
Service charges - water revenue	34 312	35 861	37 086	43 412	43 442	43 442	47 118	49 736	53 218
Other revenue	198	127	181	1	87	87	92	98	103
Total Revenue (excluding capital transfers and contributions)	34 510	35 988	37 266	43 414	43 529	43 529	47 210	49 834	53 321
Expenditure By Type									
Employee related costs	5 074	7 018	7 801	6 872	8 524	8 524	9 601	10 177	10 787
Depreciation & asset impairment	2 818	5 515	15 780	1 642	16 503	16 503	15 525	16 456	17 444
Finance charges	2 042	2 864	3 199	3 355	3 142	3 142	3 689	3 911	4 145
Bulk purchases	2 125	1 667	4 679	2 271	2 271	2 271	2 396	2 540	2 692
Contracted services	–	–	–	–	–	–	515	38	40
Other expenditure	15 613	15 556	14 387	18 376	16 387	16 387	19 320	19 751	21 143
Total Expenditure	27 673	31 453	41 465	32 516	48 581	48 581	51 046	52 872	55 641
Surplus/(Deficit)	6 837	4 536	(4 198)	10 897	(5 052)	(5 052)	(3 836)	(3 038)	(2 319)
Surplus/(Deficit) for the year	6 837	4 536	(4 198)	10 897	(5 052)	(5 052)	(3 836)	(3 038)	(2 319)

Table 57 Water Services Department – Performance objectives and indicators

Key Performance Element	Key Performance Indicator (KPI)	Annual Target	Quarter 1 - Target	Quarter 2 - Target	Quarter 3 - Target	Quarter 4 - Target
Strategic Objective: Basic Service Delivery						
Water Distribution	New meter connections - % of requests executed	100%	100%	100%	100%	100%
	Attend to leaks, bursts and queries - % of requests attended to	95%	95%	95%	95%	95%
	Prepaid Meters installed - % of requests executed	100%	100%	100%	100%	100%
	Meter replacements - % of faulty meters replaced	100%	100%	100%	100%	100%
Water Purification	Purify raw water compliant with blue drop status	60%	N/A	N/A	N/A	60%

There are currently unfilled positions in the senior management structures of the Water Services Departments. The senior management structure consists of 2 control technicians and 5 senior superintendents. Water services consist of 2 divisions within the sub-directorate; civil engineering services which in turn resorts under the Directorate Infrastructure Development. As part of the performance objectives for the 2013/2014 financial year, the expansion of the functional water distribution unit will, in terms of the

management of the pre-paid meters, require an amendment to the departmental organogram and the subsequent filling of vacancies.

Significant capital projects to be undertaken over the medium term includes, amongst others:

- Algae treatment tanks and filters at Abraham September Holbors Water Purification Plant – R 23.8 million;
- Upgrade and install of Chlorinations Systems – R 600 thousand; and
- Provide water on occupied residential sites infrastructure – R 600 thousand.

The total needs are far greater than the available financial resources.

The departmental strategy is ensuring the economic value and useful life of the water reticulation network and infrastructure is maintained. To this end, the medium-term expenditure framework provides for operational repairs and maintenance of R 1.6 million, R 1.5 million and R 1.6 million in each of the respective financial years of the MTREF.

The departmental revenue base is primarily informed by the sale of water of which budget appropriation for the 2013/2014 financial year is R 47.1 million and increases to R 53.2 million by 2015/2016 and has been informed by a collection rate of 98.0% and distribution losses of over 38%. The reduction of distribution losses is considered a priority and hence the departmental objectives and targets provide for an efficiency gain per annum.

2.11 Contracts having future budgetary implications

In terms of the municipality's Supply Chain Management Policy, no contracts are awarded beyond the medium-term revenue and expenditure framework (three years). In ensuring adherence to this contractual time frame limitation, all reports submitted to either the Bid Evaluation and Adjudication Committees must obtain formal financial comments from the Financial Management Division of the Treasury Department.

2.12 Capital expenditure details

The following three tables present details of the municipality's capital expenditure programme, firstly on new assets, then the renewal of assets and finally on the repair and maintenance of assets.

Table 58 MBRR SA34a - Capital expenditure on new assets by asset class

Description / R thousand	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	12 941	22 257	14 774	71 378	94 972	94 972	52 350	37 215	40 398
Infrastructure - Road transport	1 249	6 607	3 887	15 392	29 110	29 110	14 271	3 952	–
Roads, Pavements & Bridges	1 249	6 607	3 887	13 782	26 810	26 810	14 271	3 952	–
Storm water	–	–	–	1 610	2 300	2 300	–	–	–
Infrastructure - Electricity	4 980	11 359	5 024	23 026	37 334	37 334	15 050	12 562	11 735
Generation	–	–	–	–	–	–	–	–	–
Transmission & Reticulation	4 980	7 845	5 024	23 026	37 334	37 334	15 050	12 562	11 735
Street Lighting	–	3 515	–	–	–	–	–	–	–
Infrastructure - Water	4 723	3 110	5 508	20 840	20 678	20 678	10 376	14 044	500
Dams & Reservoirs	–	–	187	5 926	722	722	–	–	–
Water purification	–	–	–	–	–	–	–	–	–
Reticulation	4 723	3 110	5 320	14 914	19 956	19 956	10 376	14 044	500
Infrastructure - Sanitation	1 988	1 180	356	8 809	6 040	6 040	11 252	2 000	24 362
Reticulation	–	205	356	8 809	6 040	6 040	6 862	2 000	3 002
Sewerage purification	1 988	975	–	–	–	–	4 390	–	21 360
Infrastructure - Other	–	–	–	3 310	1 810	1 810	1 400	4 657	3 800
Waste Management	–	–	–	–	46	46	–	1 857	1 000
Transportation	–	–	–	510	510	510	–	–	–
Gas	–	–	–	–	–	–	–	–	–
Other	–	–	–	2 800	1 253	1 253	1 400	2 800	2 800
Community	1 678	574	2 571	–	15 157	15 157	3 735	11 906	4 992
Parks & gardens	230	285	414	–	3 737	3 737	491	6 593	4 992
Sportsfields & stadia	–	93	628	–	8 518	8 518	2 455	4 904	–
Swimming pools	–	–	–	–	–	–	–	–	–
Community halls	–	–	37	–	102	102	–	–	–
Libraries	–	–	–	–	–	–	–	–	–
Recreational facilities	420	–	–	–	–	–	–	–	–
Fire, safety & emergency	–	–	–	–	–	–	–	–	–
Security and policing	–	–	–	–	–	–	–	–	–
Buses	–	–	–	–	–	–	–	–	–
Clinics	–	–	–	–	–	–	–	–	–
Museums & Art Galleries	–	–	–	–	–	–	–	–	–
Cemeteries	36	196	1 487	–	2 801	2 801	790	410	–
Civic Buildings	375	–	–	–	–	–	–	–	–
Other	617	–	5	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Buildings	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Investment properties	–	3 200	–	–	–	–	–	–	–
Housing development	–	–	–	–	–	–	–	–	–
Other	–	3 200	–	–	–	–	–	–	–
Other assets	13 560	7 234	19 857	4 870	17 052	17 052	5 504	1 916	1 630
General vehicles	5 348	1 669	13 547	2 880	7 347	7 347	1 500	–	–
Specialised vehicles	–	–	982	840	806	806	–	–	–
Plant & equipment	5 674	1 656	2 996	–	3 934	3 934	–	–	–
Computers - hardware/equipment	550	442	281	–	256	256	1 717	–	–
Furniture and other office equipment	1 421	1 075	517	–	664	664	276	276	–
Emergency Equipment	–	24	–	–	–	–	–	–	–
Fire Vehicle	–	150	–	–	–	–	–	–	–
Abattoirs	–	–	–	–	–	–	–	–	–
Markets	–	–	–	–	–	–	–	–	–
Civic Land and Buildings	–	–	–	–	–	–	–	–	–
Other Buildings	559	1 736	1 093	–	3 721	3 721	966	–	–
Other Land	–	–	–	–	200	200	–	–	–
Surplus Assets - (Investment or Inventory)	8	–	–	–	–	–	–	–	–
Other	–	482	441	1 150	124	124	1 045	1 640	1 630
Agricultural assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Intangibles	–	48	571	–	440	440	–	–	–
Computers - software & programming	–	48	571	–	440	440	–	–	–
Total Capital Expenditure on new assets	28 179	33 313	37 773	76 248	127 621	127 621	61 590	51 037	47 020

Table 59 MBRR SA34b - Capital expenditure on the renewal of existing assets by asset class

Description / R thousand	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	–	–	4 614	2 800	14 391	14 391	300	300	2 900
Infrastructure - Road transport	–	–	4 352	2 500	13 291	13 291	–	–	1 500
Roads, Pavements & Bridges	–	–	4 352	2 500	13 291	13 291	–	–	1 500
Storm water	–	–	–	–	–	–	–	–	–
Infrastructure - Electricity	–	–	–	–	–	–	–	–	–
Transmission & Reticulation	–	–	–	–	–	–	–	–	–
Infrastructure - Water	–	–	147	300	428	428	300	300	1 100
Reticulation	–	–	147	300	428	428	300	300	1 100
Infrastructure - Sanitation	–	–	115	–	671	671	–	–	300
Reticulation	–	–	115	–	671	671	–	–	300
Infrastructure - Other	–	–	–	–	–	–	–	–	–
Community	–	–	–	–	–	–	250	–	–
Community halls	–	–	–	–	–	–	250	–	–
Cemeteries	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Other assets	–	–	324	1 980	2 513	2 513	3 675	–	–
General vehicles	–	–	–	1 980	2 203	2 203	3 470	–	–
Specialised vehicles	–	–	–	–	–	–	–	–	–
Plant & equipment	–	–	–	–	–	–	205	–	–
Computers - hardware/equipment	–	–	4	–	56	56	–	–	–
Furniture and other office equipment	–	–	237	–	254	254	–	–	–
Other Buildings	–	–	15	–	–	–	–	–	–
Other	–	–	67	–	–	–	–	–	–
Agricultural assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Intangibles	–	–	–	–	–	–	–	1 500	1 500
Computers - software & programming	–	–		–	–	–	–	1 500	1 500
Total Capital Expenditure on renewal of existing assets	–	–	4 938	4 780	16 904	16 904	4 225	1 800	4 400

Table 60 MBRR SA34c - Repairs and maintenance expenditure by asset class

Description / R thousand	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	1 217	1 492	1 803	2 407	2 079	2 079	3 057	2 882	3 055
Infrastructure - Road transport	302	359	547	669	646	646	766	723	766
Roads, Pavements & Bridges	87	162	189	248	235	235	281	263	279
Storm water	215	196	359	421	411	411	485	460	487
Infrastructure - Electricity	482	695	642	661	553	553	725	722	765
Transmission & Reticulation	–	–	–	–	–	–	–	–	–
Infrastructure - Water	482	695	642	661	553	553	725	722	765
Dams & Reservoirs	–	–	–	–	–	–	–	–	–
Reticulation	393	338	510	813	672	672	919	752	797
Infrastructure - Sanitation	6	9	38	60	107	107	126	120	127
Reticulation	–	–	–	–	–	–	–	–	–
Sewerage purification	387	329	472	753	565	565	793	632	670
Infrastructure - Other	40	81	69	215	171	171	612	648	687
Housing	33	60	52	187	163	163	603	640	678
Other	7	21	17	28	8	8	8	9	9
Community	289	403	428	484	435	435	548	570	604
Parks & gardens	113	142	160	203	172	172	201	213	225
Sportsfields & stadia	103	119	139	141	151	151	177	188	199
Community halls	2	7	–	–	–	–	–	–	–
Recreational facilities	66	127	121	127	100	100	155	154	163
Cemeteries	5	9	8	13	11	11	15	16	17
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Other assets	6 929	8 567	8 240	8 719	9 768	9 768	13 711	12 448	13 225
General vehicles	3 947	5 288	4 762	5 109	5 769	5 769	8 680	7 122	7 579
Plant & equipment	929	948	1 025	924	1 033	1 033	1 016	1 071	1 136
Computers - hardware/equipment	86	131	83	134	413	413	1 065	1 129	1 197
Other Buildings	1 722	1 887	2 047	2 000	2 074	2 074	2 409	2 551	2 705
Other	245	313	323	552	480	480	542	575	609
Agricultural assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Intangibles	–	–	–	–	–	–	–	–	–
Total Repairs and Maintenance Expenditure	8 436	10 462	10 471	11 610	12 282	12 282	17 315	15 900	16 884

Table 61 MBRR SA35 - Future financial implications of the capital budget

Description / R thousand	2013/14 Medium Term Revenue & Expenditure Framework			Forecasts			
	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	Forecast 2016/17	Forecast 2017/18	Forecast 2018/19	Present value
Capital expenditure							
Vote 1 - MUNICIPAL MANAGER	2 445	4 440	4 430				
Vote 2 - CORPORATE SERVICES	1 216	1 500	1 500				
Vote 3 - FINANCIAL SERVICES	–	–	–				
Vote 4 - DEVELOPMENT SERVICES	4 011	14 039	5 992				
Vote 5 - TECHNICAL SERVICES	58 142	32 857	39 498				
Total Capital Expenditure	65 815	52 837	51 420	–	–	–	–
Future operational costs by vote							
Total future operational costs	–	–	–	–	–	–	–
Future revenue by source							
Total future revenue	–	–	–	–	–	–	–
Net Financial Implications	65 815	52 837	51 420	–	–	–	–

Table 62 MBRR SA36 - Detailed capital budget per municipal vote

Municipal Vote / Capital project / R thousand	Program/Project description	IDP Goal code	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	Total Project Estimate	Prior year outcomes		2013/14 Medium Term Revenue & Expenditure Framework		
							Audited Outcome 2011/12	Current Year 2012/13 Full Year	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Municipal Manager											
0002: Municipal Council	Cemetery, wyk 11: ontwikkeling crr	F	No	*Community*	*Cemeteries*	42	42	–	–	–	–
0002: Municipal Council	Wyk 09: Toilette Keidebees	F	No	*Community*	*Cemeteries*	35	35	–	–	–	–
0002: Municipal Council	Wyk 10: Paving of Babbelbekkies	F	No	*Community*	*Community halls*	37	37	–	–	–	–
0002: Municipal Council	Upgrading - Louisvaledorp Park	F	No	*Community*	*Parks & gardens*	84	84	–	–	–	–
0002: Municipal Council	Wyk 04: Palisade Omheining by Keimoesweg Park	F	No	*Community*	*Parks & gardens*	10	10	–	–	–	–
0002: Municipal Council	Wyk 06: Park by New Heaven	F	No	*Community*	*Parks & gardens*	84	84	–	–	–	–
0002: Municipal Council	Wyk 08: Park by Dakotaweg	F	No	*Community*	*Parks & gardens*	121	121	–	–	–	–
0002: Municipal Council	Wyk 09: Park in Keidebees (Luxmanweg)	F	No	*Community*	*Parks & gardens*	76	76	–	–	–	–
0002: Municipal Council	Wyk 11: Speelpark by Kameelmond	F	No	*Community*	*Parks & gardens*	10	10	–	–	–	–
0002: Municipal Council	Wyk 11: Fencing of L/valedorp Park	F	No	*Community*	*Parks & gardens*	2	2	–	–	–	–
0002: Municipal Council	Wyk 2: Installastion of 2 Sets of Picnic Tables and Chairs	F	No	*Community*	*Parks & gardens*	23	23	–	–	–	–
0002: Municipal Council	Wyk 2: Picnic Chairs & Tables with Refuse Bins at Morning Glory Park	F	No	*Community*	*Parks & gardens*	5	5	–	–	–	–
0002: Municipal Council	Wyk 01: Spoedbrekers by Vuurberg-, Uilsberg-, Heuningberg- en Drakensbergstrate	F	No	*Infrastructure - Road transport*	*Roads, Pavements & Bridges*	9	9	–	–	–	–
0002: Municipal Council	Wyk 04: Spoedbrekers by Vlasblom, Varkoor	F	No	*Infrastructure - Road transport*	*Roads, Pavements & Bridges*	8	8	–	–	–	–
0002: Municipal Council	Wyk 07: Speed Bumps at Alpha-, Kaizer- and King Street	F	No	*Infrastructure - Road transport*	*Roads, Pavements & Bridges*	15	15	–	–	–	–
0002: Municipal Council	Airconditioner	F	No	*Other Assets*	*Furniture and other office equipment*	6	6	–	–	–	–
0002: Municipal Council	Chair - High Back Leather Office Chair Speaker	F	No	*Other Assets*	*Furniture and other office equipment*	4	4	–	–	–	–
0002: Municipal Council	Chairs - Mirage Leather Conference (6 Chairs)	F	No	*Other Assets*	*Furniture and other office equipment*	11	11	–	–	–	–
0002: Municipal Council	Chairs - Mirage Leather Visitor (2 Chairs)	F	No	*Other Assets*	*Furniture and other office equipment*	4	4	–	–	–	–
0002: Municipal Council	Desk - Speaker	F	No	*Other Assets*	*Furniture and other office equipment*	10	10	–	–	–	–
0002: Municipal Council	Home Theatre System - Mayor	F	No	*Other Assets*	*Furniture and other office equipment*	15	15	–	–	–	–
0002: Municipal Council	Home Theatre System - Speaker	F	No	*Other Assets*	*Furniture and other office equipment*	7	7	–	–	–	–
0002: Municipal Council	LED TV 32" (Speaker)	F	No	*Other Assets*	*Furniture and other office equipment*	8	8	–	–	–	–
0002: Municipal Council	LED TV 46" (Mayor)	F	No	*Other Assets*	*Furniture and other office equipment*	8	8	–	–	–	–
0002: Municipal Council	Stoele vir Begrafnisdoeleindes	F	No	*Other Assets*	*Furniture and other office equipment*	87	87	–	–	–	–
0002: Municipal Council	Wyk 10: Airconditioner	F	No	*Other Assets*	*Furniture and other office equipment*	6	6	–	–	–	–
0002: Municipal Council	Warm / Cold Cooler for Mayor's Vehicle	F	No	*Other Assets*	*Other*	1	1	–	–	–	–
0002: Municipal Council	10 Meter Computer Cables	F	No	*Other Assets*	*Other*	2	2	–	–	–	–
0002: Municipal Council	20 Meter Speaker Cables	F	No	*Other Assets*	*Other*	2	2	–	–	–	–
0002: Municipal Council	6 Way Power Rail	F	No	*Other Assets*	*Other*	2	2	–	–	–	–
0002: Municipal Council	8 Channel Power Mixer	F	No	*Other Assets*	*Other*	2	2	–	–	–	–
0002: Municipal Council	Dual Cordless Microphone Set	F	No	*Other Assets*	*Other*	2	2	–	–	–	–
0002: Municipal Council	Flight Case (Mixer and Mic's)	F	No	*Other Assets*	*Other*	2	2	–	–	–	–
0002: Municipal Council	Hybrid 15 "Active Full Range Speaker"	F	No	*Other Assets*	*Other*	4	4	–	–	–	–
0002: Municipal Council	Hybrid 15 "Dual Full Range Speaker"	F	No	*Other Assets*	*Other*	4	4	–	–	–	–
0002: Municipal Council	Speaker Stand	F	No	*Other Assets*	*Other*	2	2	–	–	–	–

Table 62 MBRR 36: Detailed capital budget per municipal vote (continued)

Municipal Vote / Capital project / R thousand	Program/Project description	IDP Goal code	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	Total Project Estimate	Prior year outcomes		2013/14 Medium Term Revenue & Expenditure Framework		
							Audited Outcome 2011/12	Current Year 2012/13 Full Year	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
0002: Municipal Council	Wyk 02: Uitbreiding van Morning Glory Begrafplaas	F	No	*Community*	*Cemeteries*	38	–	38	–	–	–
0002: Municipal Council	Wyk 09: Toilette Keidebees	F	No	*Community*	*Cemeteries*	12	–	12	–	–	–
0002: Municipal Council	Wyk 05: 20 Tafels Louisvaleweg Gemeenskapsaal	F	No	*Community*	*Community halls*	8	–	8	–	–	–
0002: Municipal Council	Wyk 05: 200 Stoele - Louisvaleweg Gemeenskapsaal	F	No	*Community*	*Community halls*	14	–	14	–	–	–
0002: Municipal Council	Wyk 05: Verwydering van Grasoppervlakte en installering van plaveisel by Moses Li	F	No	*Community*	*Community halls*	80	–	80	–	–	–
0002: Municipal Council	Upgrading - Louisvaledorp Park	F	No	*Community*	*Parks & gardens*	17	–	17	–	–	–
0002: Municipal Council	Wyk 02: Upgrading Morning Glory Park	F	No	*Community*	*Parks & gardens*	15	–	15	–	–	–
0002: Municipal Council	Wyk 02: Speelparktoerusting by Morning Glory	F	No	*Community*	*Parks & gardens*	22	–	22	–	–	–
0002: Municipal Council	Wyk 04: Palisade Omheining by Keimoesweg Park	F	No	*Community*	*Parks & gardens*	80	–	80	–	–	–
0002: Municipal Council	Wyk 05: Omheining en plant van gras - speelpark	F	No	*Community*	*Parks & gardens*	111	–	111	–	–	–
0002: Municipal Council	Wyk 06: Park by New Heaven	F	No	*Community*	*Parks & gardens*	0	–	0	–	–	–
0002: Municipal Council	Wyk 09: Park in Keidebees (Luxmanweg)	F	No	*Community*	*Parks & gardens*	24	–	24	–	–	–
0002: Municipal Council	Wyk 11: Speelpark by Kameelmond	F	No	*Community*	*Parks & gardens*	70	–	70	–	–	–
0002: Municipal Council	Wyk 13: Ontwikkeling van park - Erf	F	No	*Community*	*Parks & gardens*	50	–	50	–	–	–
0002: Municipal Council	Wyk 10: Verbeteringe by Babbelbekkies	F	No	*Other Assets*	*Other Buildings*	39	39	–	–	–	–
0002: Municipal Council	Wyk 06: Aanbring van additionele bulbs aan hoëmasligte by Araliastraat	F	No	*Infrastructure - Electricity*	*Transmission & Reticulation*	27	–	27	–	–	–
0002: Municipal Council	Wyk 01: Nie-Toegekende Wyksprojekte	F	No	*Infrastructure - Other*	*Other*	500	–	–	100	200	200
0002: Municipal Council	Wyk 02: Nie-Toegekende Wyksprojekte	F	No	*Infrastructure - Other*	*Other*	700	–	200	100	200	200
0002: Municipal Council	Wyk 03: Aanbring van Palisade Omheining by Tol Speelman Gemeenskapsaal	F	No	*Infrastructure - Other*	*Other*	60	–	60	–	–	–
0002: Municipal Council	Wyk 03: Nie-Toegekende Wyksprojekte	F	No	*Infrastructure - Other*	*Other*	640	–	140	100	200	200
0002: Municipal Council	Wyk 04: Nie-Toegekende Wyksprojekte	F	No	*Infrastructure - Other*	*Other*	500	–	–	100	200	200
0002: Municipal Council	Wyk 05: Nie-Toegekende Wyksprojekte	F	No	*Infrastructure - Other*	*Other*	620	–	120	100	200	200
0002: Municipal Council	Wyk 06: Nie-Toegekende Wyksprojekte	F	No	*Infrastructure - Other*	*Other*	500	–	–	100	200	200
0002: Municipal Council	Wyk 07: Nie-Toegekende Wyksprojekte	F	No	*Infrastructure - Other*	*Other*	500	–	–	100	200	200
0002: Municipal Council	Wyk 08: Nie-Toegekende Wyksprojekte	F	No	*Infrastructure - Other*	*Other*	700	–	200	100	200	200
0002: Municipal Council	Wyk 09: Nie-Toegekende Wyksprojekte	F	No	*Infrastructure - Other*	*Other*	700	–	200	100	200	200
0002: Municipal Council	Wyk 10: Nie-Toegekende Wyksprojekte	F	No	*Infrastructure - Other*	*Other*	500	–	–	100	200	200
0002: Municipal Council	Wyk 11: Nie-Toegekende Wyksprojekte	F	No	*Infrastructure - Other*	*Other*	500	–	–	100	200	200
0002: Municipal Council	Wyk 12: Nie-Toegekende Wyksprojekte	F	No	*Infrastructure - Other*	*Other*	500	–	–	100	200	200
0002: Municipal Council	Wyk 13: Nie-Toegekende Wyksprojekte	F	No	*Infrastructure - Other*	*Other*	500	–	–	100	200	200
0002: Municipal Council	Wyk 14: Aanbring van palisade omheining langsaan Leerkrans Gemeenskapsaal	F	No	*Infrastructure - Other*	*Other*	100	–	100	–	–	–
0002: Municipal Council	Wyk 14: Nie-Toegekende Wyksprojekte	F	No	*Infrastructure - Other*	*Other*	600	–	100	100	200	200
0002: Municipal Council	Wyk 01: Spoedbrekers by Vuurberg-, Uilsberg-, Heuningberg- en Drakensbergstrate	F	No	*Infrastructure - Road transport*	*Roads, Pavements & Bridges*	51	–	51	–	–	–
0002: Municipal Council	Wyk 04: Spoedbrekers by Vlasblom-, Varkoor-, Tulp-, Kosmos- en Dafodilweg	F	No	*Infrastructure - Road transport*	*Roads, Pavements & Bridges*	52	–	52	–	–	–
0002: Municipal Council	Wyk 06: Aanbring van spoedhobbels by Weston-, Omega-, Khambule- en Shimanest	F	No	*Infrastructure - Road transport*	*Roads, Pavements & Bridges*	80	–	80	–	–	–
0002: Municipal Council	Wyk 07: Speed Bumps at Alpha-, Kaizer- and King Street	F	No	*Infrastructure - Road transport*	*Roads, Pavements & Bridges*	5	–	5	–	–	–
0002: Municipal Council	Credenza vir Lessenaar - Wykskantoor (Wyk: 03)	F	No	*Other Assets*	*Furniture and other office equipment*	3	–	3	–	–	–
0002: Municipal Council	Credenza vir Lessenaar - Wykskantoor (Wyk: 05)	F	No	*Other Assets*	*Furniture and other office equipment*	3	–	3	–	–	–
0002: Municipal Council	Credenza vir Lessenaar - Wykskantoor (Wyk: 10)	F	No	*Other Assets*	*Furniture and other office equipment*	3	–	3	–	–	–
0002: Municipal Council	Konferensietafel - Wykskantoor (Wyk: 03)	F	No	*Other Assets*	*Furniture and other office equipment*	7	–	7	–	–	–
0002: Municipal Council	Konferensietafel - Wykskantoor (Wyk: 05)	F	No	*Other Assets*	*Furniture and other office equipment*	7	–	7	–	–	–
0002: Municipal Council	Konferensietafel - Wykskantoor (Wyk: 10)	F	No	*Other Assets*	*Furniture and other office equipment*	7	–	7	–	–	–
0002: Municipal Council	Lessenaar - Wykskantoor (Wyk: 05)	F	No	*Other Assets*	*Furniture and other office equipment*	3	–	3	–	–	–
0002: Municipal Council	Lessenaar - Wykskantoor (Wyk: 10)	F	No	*Other Assets*	*Furniture and other office equipment*	3	–	3	–	–	–
0002: Municipal Council	Lessenaar: Wykskantoor Wyk 3	F	No	*Other Assets*	*Furniture and other office equipment*	3	–	3	–	–	–
0002: Municipal Council	Tiksterstoel - Wykskantoor (Wyk: 03)	F	No	*Other Assets*	*Furniture and other office equipment*	1	–	1	–	–	–
0002: Municipal Council	Tiksterstoel - Wykskantoor (Wyk: 05)	F	No	*Other Assets*	*Furniture and other office equipment*	1	–	1	–	–	–
0002: Municipal Council	Tiksterstoel - Wykskantoor (Wyk: 10)	F	No	*Other Assets*	*Furniture and other office equipment*	1	–	1	–	–	–
0002: Municipal Council	Tiksterstoel: Wyk 10	F	No	*Other Assets*	*Furniture and other office equipment*	1	–	1	–	–	–
0002: Municipal Council	Tiksterstoel: Wyk 3	F	No	*Other Assets*	*Furniture and other office equipment*	1	–	1	–	–	–
0002: Municipal Council	Tiksterstoel: Wyk 5	F	No	*Other Assets*	*Furniture and other office equipment*	1	–	1	–	–	–
0002: Municipal Council	Wyk 01: Aankoop van klankstelsel by ND Swartz	F	No	*Other Assets*	*Furniture and other office equipment*	25	–	25	–	–	–

Table 62 MBRR SA36: Detailed capital budget per municipal vote (continued)

Municipal Vote / Capital project / R thousand	Program/Project description	IDP Goal code	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	Total Project Estimate	Prior year outcomes		2013/14 Medium Term Revenue & Expenditure Framework		
							Audited Outcome 2011/12	Current Year 2012/13 Full Year	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
0002: Municipal Council	Wyk 02: Airconditioner	F	No	*Other Assets*	*Furniture and other office equipment*	10	–	10	–	–	–
0002: Municipal Council	Wyk 03: Airconditioner	F	No	*Other Assets*	*Furniture and other office equipment*	10	–	10	–	–	–
0002: Municipal Council	Wyk 03: Kantoormeubels & Kantoortoerusting	F	No	*Other Assets*	*Furniture and other office equipment*	3	–	3	–	–	–
0002: Municipal Council	Wyk 05: Airconditioner	F	No	*Other Assets*	*Furniture and other office equipment*	4	–	4	–	–	–
0002: Municipal Council	Wyk 05: Kantoormeubels & Kantoortoerusting	F	No	*Other Assets*	*Furniture and other office equipment*	3	–	3	–	–	–
0002: Municipal Council	Wyk 07: Airconditioner	F	No	*Other Assets*	*Furniture and other office equipment*	10	–	10	–	–	–
0002: Municipal Council	Wyk 10: Airconditioner	F	No	*Other Assets*	*Furniture and other office equipment*	5	–	5	–	–	–
0002: Municipal Council	Wyk 10: Airconditioner Babbelbekkies	F	No	*Other Assets*	*Furniture and other office equipment*	5	–	5	–	–	–
0002: Municipal Council	Wyk 10: Installering van drie lugversorgers	F	No	*Other Assets*	*Furniture and other office equipment*	20	–	20	–	–	–
0002: Municipal Council	Wyk 10: Kantoormeubels & Kantoortoerusting	F	No	*Other Assets*	*Furniture and other office equipment*	3	–	3	–	–	–
0002: Municipal Council	Wyk 11: Airconditioner	F	No	*Other Assets*	*Furniture and other office equipment*	10	–	10	–	–	–
0002: Municipal Council	10 Meter Computer Cables	F	No	*Other Assets*	*Other*	1	–	1	–	–	–
0002: Municipal Council	20 Meter Speaker Cables	F	No	*Other Assets*	*Other*	1	–	1	–	–	–
0002: Municipal Council	6 Way Power Rail	F	No	*Other Assets*	*Other*	0	–	0	–	–	–
0002: Municipal Council	8 Channel Power Mixer	F	No	*Other Assets*	*Other*	2	–	2	–	–	–
0002: Municipal Council	Dual Cordless Microphone Set	F	No	*Other Assets*	*Other*	1	–	1	–	–	–
0002: Municipal Council	Flight Case (Mixer and Mic's)	F	No	*Other Assets*	*Other*	3	–	3	–	–	–
0002: Municipal Council	Hybrid 15 "Active Full Range Speaker"	F	No	*Other Assets*	*Other*	5	–	5	–	–	–
0002: Municipal Council	Hybrid 15 "Dual Full Range Speaker"	F	No	*Other Assets*	*Other*	3	–	3	–	–	–
0002: Municipal Council	Speaker Stand	F	No	*Other Assets*	*Other*	1	–	1	–	–	–
0002: Municipal Council	Wyk 01: Aanbou van Klaskamers vir Kleuterskool by ND Swartz	F	No	*Other Assets*	*Other Buildings*	175	–	175	–	–	–
0002: Municipal Council	Wyk 04: Bou van kantoor vir Wyksraadslid op Erf 20049	F	No	*Other Assets*	*Other Buildings*	200	–	200	–	–	–
0002: Municipal Council	Wyk 06: Bou van kantoor vir Wyksraadslid op Erf 15819	F	No	*Other Assets*	*Other Buildings*	93	–	93	–	–	–
0002: Municipal Council	Wyk 07: Aanbou van Wykskantoor by J Shimane Gemeenskapsaal	F	No	*Other Assets*	*Other Buildings*	200	–	200	–	–	–
0002: Municipal Council	Wyk 10: Aanbou van twee lokale	F	No	*Other Assets*	*Other Buildings*	180	–	180	–	–	–
0002: Municipal Council	Wyk 10: Verbeteringe by Babbelbekkies	F	No	*Other Assets*	*Other Buildings*	3	–	3	–	–	–
0002: Municipal Council	Wyk 11: Bou van kantoor vir Wyksraadslid langsaan Kalksloot betaalpunt	F	No	*Other Assets*	*Other Buildings*	200	–	200	–	–	–
0002: Municipal Council	Wyk 12: Oprigting van saal op Leseding	F	No	*Other Assets*	*Other Buildings*	200	–	200	–	–	–
0002: Municipal Council	Wyk 13: Bou van kantoor vir Wyksraadslid op Erf 16580	F	No	*Other Assets*	*Other Buildings*	200	–	200	–	–	–
0002: Municipal Council	Wyk 14: Omheining van kantoorgebou - Ntsikelelo	F	No	*Other Assets*	*Other Buildings*	25	–	25	–	–	–
0002: Municipal Council	Wyk 12: Grondaankope	F	No	*Other Assets*	*Other Land*	200	–	200	–	–	–
0008: Strategic Operations and Public Relations	Airconditioner (Sek Bestuurder Strategiesedienste)	F	No	*Other Assets*	*Furniture and other office equipment*	7	7	–	–	–	–
0008: Strategic Operations and Public Relations	LED TV 32" (Manager: Strategic Operations)	F	No	*Other Assets*	*Furniture and other office equipment*	8	8	–	–	–	–
0008: Strategic Operations and Public Relations	Television	F	No	*Other Assets*	*Furniture and other office equipment*	5	5	–	–	–	–
0008: Strategic Operations and Public Relations	Mixer and Amplifier of the Screen	F	No	*Other Assets*	*Furniture and other office equipment*	12	–	12	–	–	–
0011: Municipal Manager	LCD FHD 40" TV & Speakers (Municipal Manager)	F	No	*Other Assets*	*Furniture and other office equipment*	13	13	–	–	–	–
0011: Municipal Manager	Shredder	F	No	*Other Assets*	*Furniture and other office equipment*	1	1	–	–	–	–
0011: Municipal Manager	Unallocated Assets (Administration)	F	No	*Other Assets*	*Other*	4 422	–	107	1 045	1 640	1 630

Table 62 MBRR SA36: Detailed capital budget per municipal vote (continued)

Municipal Vote / Capital project / R thousand	Program/Project description	IDP Goal code	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	Total Project Estimate	Prior year outcomes		2013/14 Medium Term Revenue & Expenditure Framework		
							Audited Outcome 2011/12	Current Year 2012/13 Full Year	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
0019: IDP & PMS	Desk 1600x750mm	F	No	*Other Assets*	*Furniture and other office equipment*	4	4	–	–	–	–
0019: IDP & PMS	Filing Cabinet - 4 Drawer	F	No	*Other Assets*	*Furniture and other office equipment*	5	5	–	–	–	–
0019: IDP & PMS	Pedestal F50083 3 Draw Fit	F	No	*Other Assets*	*Furniture and other office equipment*	2	2	–	–	–	–
0019: IDP & PMS	System Cabinet 1800mm	F	No	*Other Assets*	*Furniture and other office equipment*	6	6	–	–	–	–
0019: IDP & PMS	Typist Chair	F	No	*Other Assets*	*Furniture and other office equipment*	2	2	–	–	–	–
0019: IDP & PMS	Visitor Chair	F	No	*Other Assets*	*Furniture and other office equipment*	1	1	–	–	–	–
0031: LED	Airconditioner	C	No	*Other Assets*	*Furniture and other office equipment*	7	7	–	–	–	–
0031: LED	LED Skerms - Hoek van Lutz & Le Rouxstraat	C	No	*Infrastructure - Other*	*Other*	27	27	–	–	–	–
0031: LED	Upgrading Long Distance Taxi Rank (Oorrol)	C	No	*Infrastructure - Other*	*Transportation*	510	–	510	–	–	–
0031: LED	LED Skerms - Hoek van Lutz & Le Rouxstraat	C	No	*Other Assets*	*Furniture and other office equipment*	1	–	1	–	–	–
0031: LED	Ingeboude Boekrak met Glasdeure	C	No	*Other Assets*	*Other Buildings*	9	–	9	–	–	–
0032: Internal Audit	H/B Leather Chair	F	No	*Other Assets*	*Furniture and other office equipment*	1	1	–	–	–	–
0034: Fleet Management	Airconditioner 18000 BTU York	F	No	*Other Assets*	*Furniture and other office equipment*	5	5	–	–	–	–
0034: Fleet Management	Chair With Arms	F	No	*Other Assets*	*Furniture and other office equipment*	1	1	–	–	–	–
0034: Fleet Management	executive desk	F	No	*Other Assets*	*Furniture and other office equipment*	8	8	–	–	–	–
0034: Fleet Management	High Back Chair	F	No	*Other Assets*	*Furniture and other office equipment*	4	4	–	–	–	–
0034: Fleet Management	Markerboard (WB)	F	No	*Other Assets*	*Furniture and other office equipment*	0	0	–	–	–	–
0034: Fleet Management	Markerboard Alluminium	F	No	*Other Assets*	*Furniture and other office equipment*	0	0	–	–	–	–
0034: Fleet Management	Office Chair H/B	F	No	*Other Assets*	*Furniture and other office equipment*	1	1	–	–	–	–
0034: Fleet Management	Visitor Chair	F	No	*Other Assets*	*Furniture and other office equipment*	1	1	–	–	–	–
0034: Fleet Management	Glass Door Wall Unit	F	No	*Other Assets*	*Other Buildings*	4	4	–	–	–	–
0034: Fleet Management	Wooden Door Wall Unit	F	No	*Other Assets*	*Other Buildings*	4	4	–	–	–	–
0051: Island Holiday Resort	Fencing - Riverbank (Near Hall)	C	No	*Other Assets*	*Other*	22	22	–	–	–	–
0051: Island Holiday Resort	Fencing - Rugbyfield	C	No	*Other Assets*	*Other*	16	16	–	–	–	–
0051: Island Holiday Resort	Fencing Rolbalbaan	C	No	*Other Assets*	*Other*	28	28	–	–	–	–
0051: Island Holiday Resort	1 x Flat Screen TV	C	No	*Other Assets*	*Furniture and other office equipment*	2	–	2	–	–	–
Corporate Services											
0001: Administration	Pitney Bowes Frankeermasjien	F	No	*Other Assets*	*Furniture and other office equipment*	15	15	–	–	–	–
0001: Administration	Sharp MX-3100 Digital Colour Copier	F	No	*Other Assets*	*Furniture and other office equipment*	86	86	–	–	–	–
0001: Administration	Laguage Strip	F	No	*Other Assets*	*Other*	0	0	–	–	–	–
0001: Administration	Additional Office Buildings (Head Office)	F	No	*Other Assets*	*Other Buildings*	991	991	–	–	–	–
0001: Administration	Fotostaatmasjien	F	No	*Other Assets*	*Furniture and other office equipment*	240	–	240	–	–	–
0001: Administration	Ringbinder (Oorrol)	F	No	*Other Assets*	*Furniture and other office equipment*	5	–	5	–	–	–
0001: Administration	Additional Office Buildings (Head Office)	F	No	*Other Assets*	*Other Buildings*	2 779	–	1 812	966	–	–
0004: Property Administration	Aircon 18000 BTU Luxair Split (ND Swartz Gebou)	F	No	*Other Assets*	*Furniture and other office equipment*	14	14	–	–	–	–
0004: Property Administration	Babbelbekkies - Verbeteringe Traliehek	F	No	*Other Assets*	*Other Buildings*	4	4	–	–	–	–
0004: Property Administration	Geyser	F	No	*Other Assets*	*Plant & equipment*	2	2	–	–	–	–
0004: Property Administration	Opgradeer bedrading by Progress Civic Sentrum	F	No	*Community*	*Community halls*	250	–	–	250	–	–
0004: Property Administration	Opgradering van Gebou op Erf 10346, Pabalello Kantore	F	No	*Other Assets*	*Other Buildings*	64	–	64	–	–	–

Table 62 MBRR SA36: Detailed capital budget per municipal vote (continued)

Municipal Vote / Capital project / R thousand	Program/Project description	IDP Goal code	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	Total Project Estimate	Prior year outcomes		2013/14 Medium Term Revenue & Expenditure Framework		
							Audited Outcome 2011/12	Current Year 2012/13 Full Year	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
0009: Human Resources	Trolley	E	No	*Other Assets*	*Furniture and other office equipment*	1	–	1	–	–	–
0009: Human Resources	Waaier	E	No	*Other Assets*	*Furniture and other office equipment*	1	–	1	–	–	–
0033: Information Technology	Adobe Dream Weaver vir Website	F	No	*Intangibles*	*Computers - software & programming*	4	4	–	–	–	–
0033: Information Technology	Microsoft Office 2010 Licenses x 215	F	No	*Intangibles*	*Computers - software & programming*	529	529	–	–	–	–
0033: Information Technology	1 TR - 4D - 3P Phones (oorloop)	F	No	*Other Assets*	*Computers - hardware/equipment*	33	33	–	–	–	–
0033: Information Technology	3 x Laptops (IDP Department)	F	No	*Other Assets*	*Computers - hardware/equipment*	16	16	–	–	–	–
0033: Information Technology	Acer Laptop & Bag (Mayor - VIP Protection)	F	No	*Other Assets*	*Computers - hardware/equipment*	5	5	–	–	–	–
0033: Information Technology	Acer Veriton - Esterhuizen	F	No	*Other Assets*	*Computers - hardware/equipment*	3	3	–	–	–	–
0033: Information Technology	Desktop Computer (Replace UP Slave 08)	F	No	*Other Assets*	*Computers - hardware/equipment*	3	3	–	–	–	–
0033: Information Technology	Desktop Screen (Replace UP Slave 08)	F	No	*Other Assets*	*Computers - hardware/equipment*	1	1	–	–	–	–
0033: Information Technology	External Drive (IT Tech Administrator)	F	No	*Other Assets*	*Computers - hardware/equipment*	1	1	–	–	–	–
0033: Information Technology	External Drive (Sekretaresse - Anthea)	F	No	*Other Assets*	*Computers - hardware/equipment*	1	1	–	–	–	–
0033: Information Technology	External Drive (Senior Bestuurder: LED)	F	No	*Other Assets*	*Computers - hardware/equipment*	1	1	–	–	–	–
0033: Information Technology	Gigabyte Q2005 Atom N550 + Bag	F	No	*Other Assets*	*Computers - hardware/equipment*	2	2	–	–	–	–
0033: Information Technology	HP - E2520 POE Switch	F	No	*Other Assets*	*Computers - hardware/equipment*	7	7	–	–	–	–
0033: Information Technology	HP Elite 2760P & Bag (Direkteur: DKD)	F	No	*Other Assets*	*Computers - hardware/equipment*	16	16	–	–	–	–
0033: Information Technology	Kitskrag verkoop punte	F	No	*Other Assets*	*Computers - hardware/equipment*	5	5	–	–	–	–
0033: Information Technology	KVM Switch (IMIS)	F	No	*Other Assets*	*Computers - hardware/equipment*	11	11	–	–	–	–
0033: Information Technology	Laptop - Chief Accountant: Fin & Assets Management	F	No	*Other Assets*	*Computers - hardware/equipment*	6	6	–	–	–	–
0033: Information Technology	Laptop - Manager Financial Management	F	No	*Other Assets*	*Computers - hardware/equipment*	6	6	–	–	–	–
0033: Information Technology	Laptop - Senior Kontrole Tegnikus	F	No	*Other Assets*	*Computers - hardware/equipment*	6	6	–	–	–	–
0033: Information Technology	Laptop & Bag	F	No	*Other Assets*	*Computers - hardware/equipment*	6	6	–	–	–	–
0033: Information Technology	Laptop & Bag x 3 (2011 Interns)	F	No	*Other Assets*	*Computers - hardware/equipment*	17	17	–	–	–	–
0033: Information Technology	Laptop (Beheer Tegnikus)	F	No	*Other Assets*	*Computers - hardware/equipment*	15	15	–	–	–	–
0033: Information Technology	Laptop (Tekenaar)	F	No	*Other Assets*	*Computers - hardware/equipment*	7	7	–	–	–	–
0033: Information Technology	Laptop and Bag (Mayor)	F	No	*Other Assets*	*Computers - hardware/equipment*	16	16	–	–	–	–
0033: Information Technology	Laptop Direkteur Tegniese Dienste	F	No	*Other Assets*	*Computers - hardware/equipment*	11	11	–	–	–	–
0033: Information Technology	LG External DVDRW Slim (Housing)	F	No	*Other Assets*	*Computers - hardware/equipment*	0	0	–	–	–	–
0033: Information Technology	LG External DVDRW Slim (Mayor)	F	No	*Other Assets*	*Computers - hardware/equipment*	0	0	–	–	–	–
0033: Information Technology	Mecer 23" LCD Screen (Ingenieurstegnikus)	F	No	*Other Assets*	*Computers - hardware/equipment*	2	2	–	–	–	–
0033: Information Technology	Mecer Flatscreen 23" (Ingenieursdienste)	F	No	*Other Assets*	*Computers - hardware/equipment*	2	2	–	–	–	–
0033: Information Technology	Monitor - LG - Esterhuizen	F	No	*Other Assets*	*Computers - hardware/equipment*	1	1	–	–	–	–
0033: Information Technology	Monitor LG (Indigent Unit ND Swartz)	F	No	*Other Assets*	*Computers - hardware/equipment*	1	1	–	–	–	–
0033: Information Technology	NAS Server (IMIS)	F	No	*Other Assets*	*Computers - hardware/equipment*	56	56	–	–	–	–
0033: Information Technology	POE Switch	F	No	*Other Assets*	*Computers - hardware/equipment*	6	6	–	–	–	–
0033: Information Technology	Rekenaar - Hulpbehoewende Afdeling (ND Swartz)	F	No	*Other Assets*	*Computers - hardware/equipment*	10	10	–	–	–	–
0033: Information Technology	Rekenaar (Indigent Unit ND Swartz)	F	No	*Other Assets*	*Computers - hardware/equipment*	3	3	–	–	–	–
0033: Information Technology	Rekenaar vir Tuinboukundige	F	No	*Other Assets*	*Computers - hardware/equipment*	3	3	–	–	–	–
0033: Information Technology	Rekenaarskerm - Hulpbehoewende Afdeling (ND Swartz)	F	No	*Other Assets*	*Computers - hardware/equipment*	2	2	–	–	–	–
0033: Information Technology	Rekenaarskerm 23" Ingenieursdienste	F	No	*Other Assets*	*Computers - hardware/equipment*	2	2	–	–	–	–
0033: Information Technology	Rekenaarskerm vir Tuinboukundige	F	No	*Other Assets*	*Computers - hardware/equipment*	1	1	–	–	–	–
0033: Information Technology	Tone & Probe (IT Tegniese Afdeling)	F	No	*Other Assets*	*Computers - hardware/equipment*	2	2	–	–	–	–
0033: Information Technology	Printer - Samsung (Head: Fin & Assets Management)	F	No	*Other Assets*	*Furniture and other office equipment*	1	1	–	–	–	–
0033: Information Technology	Printer - Samsung (Hoof Parke)	F	No	*Other Assets*	*Furniture and other office equipment*	2	2	–	–	–	–
0033: Information Technology	Printer - Samsung (Rekreasie Beampte)	F	No	*Other Assets*	*Furniture and other office equipment*	2	2	–	–	–	–
0033: Information Technology	Printer Damsung 4-In-1 (Omgewingsgesondheid)	F	No	*Other Assets*	*Furniture and other office equipment*	1	1	–	–	–	–
0033: Information Technology	Printer OKI 5521 (Invorderings)	F	No	*Other Assets*	*Furniture and other office equipment*	3	3	–	–	–	–
0033: Information Technology	Printer Samsung (4-In-1)(Mayor's Office)	F	No	*Other Assets*	*Furniture and other office equipment*	2	2	–	–	–	–
0033: Information Technology	Printer Samsung (4-In-1)(Municipal Manager)	F	No	*Other Assets*	*Furniture and other office equipment*	2	2	–	–	–	–
0033: Information Technology	Printer Samsung (4-In-1)(Tegniese Dienste Administrasie)	F	No	*Other Assets*	*Furniture and other office equipment*	2	2	–	–	–	–

Table 62 MBRR SA36: Detailed capital budget per municipal vote (continued)

Municipal Vote / Capital project / R thousand	Program/Project description	IDP Goal code	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	Total Project Estimate	Prior year outcomes		2013/14 Medium Term Revenue & Expenditure Framework		
							Audited Outcome 2011/12	Current Year 2012/13 Full Year	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
0033: Information Technology	Printer Samsung 4-In-1 (Direkteur Ontwikkelingsdienste)	F	No	*Other Assets*	*Furniture and other office equipment*	1	1	–	–	–	–
0033: Information Technology	Printer Samsung 4-In-1 (ND Swartz - Indigent)	F	No	*Other Assets*	*Furniture and other office equipment*	3	3	–	–	–	–
0033: Information Technology	Printer Samsung CLP325N	F	No	*Other Assets*	*Furniture and other office equipment*	2	2	–	–	–	–
0033: Information Technology	Samsung 4-In-1 Printer (GOP)	F	No	*Other Assets*	*Furniture and other office equipment*	2	2	–	–	–	–
0033: Information Technology	Samsung 4-in-1 SCX 4623 (Rioolwerke)	F	No	*Other Assets*	*Furniture and other office equipment*	1	1	–	–	–	–
0033: Information Technology	Samsung 4-in-1 SCX 4623 (Waterwerke)	F	No	*Other Assets*	*Furniture and other office equipment*	1	1	–	–	–	–
0033: Information Technology	Samsung SCX 4623 (Sekuriteit - Dube)	F	No	*Other Assets*	*Furniture and other office equipment*	1	1	–	–	–	–
0033: Information Technology	Wyk 01: Printer	F	No	*Other Assets*	*Furniture and other office equipment*	1	1	–	–	–	–
0033: Information Technology	Wyk 02: Printer	F	No	*Other Assets*	*Furniture and other office equipment*	1	1	–	–	–	–
0033: Information Technology	Wyk 03: Printer	F	No	*Other Assets*	*Furniture and other office equipment*	1	1	–	–	–	–
0033: Information Technology	Wyk 04: Printer	F	No	*Other Assets*	*Furniture and other office equipment*	1	1	–	–	–	–
0033: Information Technology	Wyk 05: Printer	F	No	*Other Assets*	*Furniture and other office equipment*	1	1	–	–	–	–
0033: Information Technology	Wyk 07: Printer	F	No	*Other Assets*	*Furniture and other office equipment*	1	1	–	–	–	–
0033: Information Technology	Wyk 10: Printer	F	No	*Other Assets*	*Furniture and other office equipment*	1	1	–	–	–	–
0033: Information Technology	Wyk 11: Printer	F	No	*Other Assets*	*Furniture and other office equipment*	1	1	–	–	–	–
0033: Information Technology	Wyk 13: Printer	F	No	*Other Assets*	*Furniture and other office equipment*	1	1	–	–	–	–
0033: Information Technology	Wyk 14: Printer	F	No	*Other Assets*	*Furniture and other office equipment*	1	1	–	–	–	–
0033: Information Technology	Opgradering van Léerbediener en sagteware	F	No	*Intangibles*	*Computers - software & programming*	229	–	229	–	–	–
0033: Information Technology	Upgrade of Desktop Application Licenses	F	No	*Intangibles*	*Computers - software & programming*	3 000	–	–	–	1 500	1 500
0033: Information Technology	Acer Travelmate (Speaker)	F	No	*Other Assets*	*Computers - hardware/equipment*	6	–	6	–	–	–
0033: Information Technology	Acer Travelmate TM 5760 + Bag (Bestuurder: Kantoor in Burgemeesterskantoor)	F	No	*Other Assets*	*Computers - hardware/equipment*	6	–	6	–	–	–
0033: Information Technology	Acer Travelmate TM 5760 + Bag (DKD)	F	No	*Other Assets*	*Computers - hardware/equipment*	6	–	6	–	–	–
0033: Information Technology	Acer Travelmate TM 5760 + Bag (Leonard - HR Kantoor)	F	No	*Other Assets*	*Computers - hardware/equipment*	6	–	6	–	–	–
0033: Information Technology	Acer Travelmate TM 5760 + Bag (M Mczali)	F	No	*Other Assets*	*Computers - hardware/equipment*	6	–	6	–	–	–
0033: Information Technology	Acer Travelmate TM 5760 + Bag (Regsdienste - Admin Beampte)	F	No	*Other Assets*	*Computers - hardware/equipment*	6	–	6	–	–	–
0033: Information Technology	Acer Travelmate TM 5760 + Bag (Regsdienste - Snr. Admin Beampte)	F	No	*Other Assets*	*Computers - hardware/equipment*	6	–	6	–	–	–
0033: Information Technology	Acer Travelmate TM 5760 + Bag (V Present)	F	No	*Other Assets*	*Computers - hardware/equipment*	6	–	6	–	–	–
0033: Information Technology	Acer Travelmate TM 5760 + Bag (Visagie)	F	No	*Other Assets*	*Computers - hardware/equipment*	6	–	6	–	–	–
0033: Information Technology	Acer Travelmate TM5760 (Bestuurder: LED en Toerisme)	F	No	*Other Assets*	*Computers - hardware/equipment*	6	–	6	–	–	–
0033: Information Technology	Acer Travelmate TM5760 (Senior Bestuurder - LED)	F	No	*Other Assets*	*Computers - hardware/equipment*	6	–	6	–	–	–
0033: Information Technology	Acer Travelmate TM5760 (Senior Sosio Ekonomiese Ontwikkelings Beampte)	F	No	*Other Assets*	*Computers - hardware/equipment*	6	–	6	–	–	–
0033: Information Technology	Acer VM 290 (PC Desktop)	F	No	*Other Assets*	*Computers - hardware/equipment*	4	–	4	–	–	–
0033: Information Technology	Acer VM 290 (PC Desktop) (E Jansen - Behuising)	F	No	*Other Assets*	*Computers - hardware/equipment*	4	–	4	–	–	–
0033: Information Technology	Acer VM 290 (PC Desktop) (G van Wyk - Behuising)	F	No	*Other Assets*	*Computers - hardware/equipment*	4	–	4	–	–	–
0033: Information Technology	Acer VM 290 (PC Desktop) (P Swartz - Behuising)	F	No	*Other Assets*	*Computers - hardware/equipment*	4	–	4	–	–	–
0033: Information Technology	Desktop - Acer Veriton - Hoofklerk Krediteure	F	No	*Other Assets*	*Computers - hardware/equipment*	4	–	4	–	–	–
0033: Information Technology	Laptop & Bag (Senior Adminbeampte Komitees)	F	No	*Other Assets*	*Computers - hardware/equipment*	5	–	5	–	–	–
0033: Information Technology	Laptop (IT-Stelsel Administrateer)	F	No	*Other Assets*	*Computers - hardware/equipment*	6	–	6	–	–	–
0033: Information Technology	Laptop (Rekenmeester Invorderings)	F	No	*Other Assets*	*Computers - hardware/equipment*	6	–	6	–	–	–
0033: Information Technology	Laptop + Bag (Bestuurder Brandweer)	F	No	*Other Assets*	*Computers - hardware/equipment*	7	–	7	–	–	–
0033: Information Technology	Laptop Acer TM 5744 & Bag (Rinnie)	F	No	*Other Assets*	*Computers - hardware/equipment*	5	–	5	–	–	–
0033: Information Technology	Laptop CFO	F	No	*Other Assets*	*Computers - hardware/equipment*	6	–	6	–	–	–
0033: Information Technology	LG Monitor "18" (H George - Behuising)	F	No	*Other Assets*	*Computers - hardware/equipment*	1	–	1	–	–	–
0033: Information Technology	LG Monitor (E Jansen - Behuising)	F	No	*Other Assets*	*Computers - hardware/equipment*	1	–	1	–	–	–
0033: Information Technology	LG Monitor (G van Wyk - Behuising)	F	No	*Other Assets*	*Computers - hardware/equipment*	1	–	1	–	–	–
0033: Information Technology	LG Monitor (P Swartz - Behuising)	F	No	*Other Assets*	*Computers - hardware/equipment*	1	–	1	–	–	–
0033: Information Technology	Monitor - 18.5 LED Wide LG G1 - Hoofklerk Krediteure	F	No	*Other Assets*	*Computers - hardware/equipment*	1	–	1	–	–	–
0033: Information Technology	Netwerk kommunikasie na die derdeparty punte	F	No	*Other Assets*	*Computers - hardware/equipment*	41	–	41	–	–	–
0033: Information Technology	PC (Acer VM 275) E6600 Raadslid: Wyk 1	F	No	*Other Assets*	*Computers - hardware/equipment*	6	–	6	–	–	–
0033: Information Technology	PC (Acer VM 275) E6600 Raadslid: Wyk 10	F	No	*Other Assets*	*Computers - hardware/equipment*	6	–	6	–	–	–
0033: Information Technology	PC (Acer VM 275) E6600 Raadslid: Wyk 11	F	No	*Other Assets*	*Computers - hardware/equipment*	6	–	6	–	–	–
0033: Information Technology	PC (Acer VM 275) E6600 Raadslid: Wyk 13	F	No	*Other Assets*	*Computers - hardware/equipment*	6	–	6	–	–	–
0033: Information Technology	PC (Acer VM 275) E6600 Raadslid: Wyk 14	F	No	*Other Assets*	*Computers - hardware/equipment*	6	–	6	–	–	–
0033: Information Technology	PC (Acer VM 275) E6600 Raadslid: Wyk 2	F	No	*Other Assets*	*Computers - hardware/equipment*	6	–	6	–	–	–
0033: Information Technology	PC (Acer VM 275) E6600 Raadslid: Wyk 3	F	No	*Other Assets*	*Computers - hardware/equipment*	6	–	6	–	–	–

Table 62 MBRR SA36: Detailed capital budget per municipal vote (continued)

Municipal Vote / Capital project / R thousand	Program/Project description	IDP Goal code	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	Total Project Estimate	Prior year outcomes		2013/14 Medium Term Revenue & Expenditure Framework		
							Audited Outcome 2011/12	Current Year 2012/13 Full Year	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
0033: Information Technology	PC (Acer VM 275) E6600 Raadslid: Wyk 4	F	No	*Other Assets*	*Computers - hardware/equipment*	6	–	6	–	–	–
0033: Information Technology	PC (Acer VM 275) E6600 Raadslid: Wyk 5	F	No	*Other Assets*	*Computers - hardware/equipment*	6	–	6	–	–	–
0033: Information Technology	PC (Acer VM 275) E6600 Raadslid: Wyk 7	F	No	*Other Assets*	*Computers - hardware/equipment*	6	–	6	–	–	–
0033: Information Technology	Rekenaar Skerm vir SCM	F	No	*Other Assets*	*Computers - hardware/equipment*	1	–	1	–	–	–
0033: Information Technology	Samsung SCX - 4623 (Hoofklerk: Vlootbestuur)	F	No	*Other Assets*	*Computers - hardware/equipment*	1	–	1	–	–	–
0033: Information Technology	5 x D-Term Telephones (LCU Unit)	F	No	*Other Assets*	*Furniture and other office equipment*	6	–	6	–	–	–
0033: Information Technology	Airconditioner (Server Room)	F	No	*Other Assets*	*Furniture and other office equipment*	11	–	11	–	–	–
0033: Information Technology	HP Laserjet P1606 DN	F	No	*Other Assets*	*Furniture and other office equipment*	6	–	6	–	–	–
0033: Information Technology	OKI ML 5521 (Finansies - Tjek Printer)	F	No	*Other Assets*	*Furniture and other office equipment*	7	–	7	–	–	–
0033: Information Technology	Postflex Printer	F	No	*Other Assets*	*Furniture and other office equipment*	2	–	2	–	–	–
0033: Information Technology	Printer - Samsung SCX 3405FW4 - Hoofklerk Krediteure	F	No	*Other Assets*	*Furniture and other office equipment*	1	–	1	–	–	–
0033: Information Technology	Printer (Bestuurder Heffings en Invorderings)	F	No	*Other Assets*	*Furniture and other office equipment*	3	–	3	–	–	–
0033: Information Technology	Printer (interne oudit)	F	No	*Other Assets*	*Furniture and other office equipment*	10	–	10	–	–	–
0033: Information Technology	Samsung SC4-462	F	No	*Other Assets*	*Furniture and other office equipment*	1	–	1	–	–	–
0033: Information Technology	Samsung SCX - 3405 FW (Finansies - Amanda)	F	No	*Other Assets*	*Furniture and other office equipment*	2	–	2	–	–	–
0038: Director Corporate Services	Airconditioner (Direkteur Korporatiewe Dienste)	F	No	*Other Assets*	*Furniture and other office equipment*	13	13	–	–	–	–
0038: Director Corporate Services	Airconditioner (Sek DKD)	E	No	*Other Assets*	*Furniture and other office equipment*	6	6	–	–	–	–
0038: Director Corporate Services	LED TV 32" Director Corporate Services	E	No	*Other Assets*	*Furniture and other office equipment*	8	8	–	–	–	–
0038: Director Corporate Services	Scanner HP Scanjet N6310	E	No	*Other Assets*	*Furniture and other office equipment*	4	4	–	–	–	–
0039: Legal Services	Scanner HP Scanjet N6310	E	No	*Other Assets*	*Furniture and other office equipment*	4	4	–	–	–	–
Financial Services											
0007: Financial Servies	1 x Chair C3 With Arms (Kamer 029)	D	No	*Other Assets*	*Furniture and other office equipment*	1	1	–	–	–	–
0007: Financial Servies	1 x Chair C3 With Arms (Kamer 030)	D	No	*Other Assets*	*Furniture and other office equipment*	1	1	–	–	–	–
0007: Financial Servies	1 x Chair C3 With Arms (Kamer 031)	D	No	*Other Assets*	*Furniture and other office equipment*	1	1	–	–	–	–
0007: Financial Servies	1 x Chair Mirage Highback Leather (Kamer 037)	D	No	*Other Assets*	*Furniture and other office equipment*	3	3	–	–	–	–
0007: Financial Servies	1 x Chair PC6 Paula Highback (Kamer 029)	D	No	*Other Assets*	*Furniture and other office equipment*	2	2	–	–	–	–
0007: Financial Servies	1 x Chair PC6 Paula Highback (Kamer 030)	D	No	*Other Assets*	*Furniture and other office equipment*	2	2	–	–	–	–
0007: Financial Servies	1 x Chair PC6 Paula Highback (Kamer 031)	D	No	*Other Assets*	*Furniture and other office equipment*	1	1	–	–	–	–
0007: Financial Servies	1 x FEV Bookcase F50082 (5 Tier)(Kamer 037)	D	No	*Other Assets*	*Furniture and other office equipment*	3	3	–	–	–	–
0007: Financial Servies	1 x FEV Cluster Unit F50603 (1600mm)(Kamer 031)	D	No	*Other Assets*	*Furniture and other office equipment*	4	4	–	–	–	–
0007: Financial Servies	1 x FEV Cluster Unit F50616 (1800mm)(Kamer 037)	D	No	*Other Assets*	*Furniture and other office equipment*	3	3	–	–	–	–
0007: Financial Servies	1 x FEV Desk F50016 (1800x750)(Kamer 029)	D	No	*Other Assets*	*Furniture and other office equipment*	3	3	–	–	–	–
0007: Financial Servies	1 x FEV Desk F50016 (1800x750)(Kamer 030)	D	No	*Other Assets*	*Furniture and other office equipment*	3	3	–	–	–	–
0007: Financial Servies	1 x FEV Desk F50020 (900x6000)(Kamer 029)	D	No	*Other Assets*	*Furniture and other office equipment*	2	2	–	–	–	–
0007: Financial Servies	1 x FEV Desk F50020 (900x6000)(Kamer 030)	D	No	*Other Assets*	*Furniture and other office equipment*	2	2	–	–	–	–
0007: Financial Servies	1 x FEV Desk F50020 (900x6000)(Kamer 031)	D	No	*Other Assets*	*Furniture and other office equipment*	1	1	–	–	–	–
0007: Financial Servies	1 x FEV Desk F50020 (900x6000)(Kamer 037)	D	No	*Other Assets*	*Furniture and other office equipment*	1	1	–	–	–	–
0007: Financial Servies	1 x FEV Desk F50024 (1200x6000)(Kamer 029)	D	No	*Other Assets*	*Furniture and other office equipment*	1	1	–	–	–	–
0007: Financial Servies	1 x FEV Desk F50024 (1200x6000)(Kamer 030)	D	No	*Other Assets*	*Furniture and other office equipment*	1	1	–	–	–	–
0007: Financial Servies	1 x FEV Desk F50024 (1200x6000)(Kamer 031)	D	No	*Other Assets*	*Furniture and other office equipment*	2	2	–	–	–	–
0007: Financial Servies	1 x FEV Desk F50024 (1200x6000)(Kamer 037)	D	No	*Other Assets*	*Furniture and other office equipment*	2	2	–	–	–	–
0007: Financial Servies	1 x FEV F50652 Mobile Pedstal (3 Draw)(Kamer 037)	D	No	*Other Assets*	*Furniture and other office equipment*	3	3	–	–	–	–
0007: Financial Servies	1 x FEV Pedestal F50052 (3 Draw)(Kamer 029)	D	No	*Other Assets*	*Furniture and other office equipment*	2	2	–	–	–	–
0007: Financial Servies	1 x FEV Pedestal F50052 (3 Draw)(Kamer 030)	D	No	*Other Assets*	*Furniture and other office equipment*	2	2	–	–	–	–

Table 62 MBRR SA36: Detailed capital budget per municipal vote (continued)

Municipal Vote / Capital project / R thousand	Program/Project description	IDP Goal code	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	Total Project Estimate	Prior year outcomes		2013/14 Medium Term Revenue & Expenditure Framework		
							Audited Outcome 2011/12	Current Year 2012/13 Full Year	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
0007: Financial Servies	1 x FEV Pedestal F50052 (3 Draw)(Kamer 031)	D	No	*Other Assets*	*Furniture and other office equipment*	2	2	–	–	–	–
0007: Financial Servies	4 Drawer Pedestal (Office 093)	D	No	*Other Assets*	*Furniture and other office equipment*	2	2	–	–	–	–
0007: Financial Servies	Airconditioner (Supply Chain)	D	No	*Other Assets*	*Furniture and other office equipment*	6	6	–	–	–	–
0007: Financial Servies	Bookcase 5 Tier (Office 093)	D	No	*Other Assets*	*Furniture and other office equipment*	3	3	–	–	–	–
0007: Financial Servies	Chair Paula Highback (Office 093)	D	No	*Other Assets*	*Furniture and other office equipment*	2	2	–	–	–	–
0007: Financial Servies	Chair With Arms (Office 093)	D	No	*Other Assets*	*Furniture and other office equipment*	1	1	–	–	–	–
0007: Financial Servies	chairs	D	No	*Other Assets*	*Furniture and other office equipment*	1	1	–	–	–	–
0007: Financial Servies	Cluster Unit (Office 093)	D	No	*Other Assets*	*Furniture and other office equipment*	2	2	–	–	–	–
0007: Financial Servies	Desk Cluster Unit F50616 (Indigent Section)	D	No	*Other Assets*	*Furniture and other office equipment*	10	10	–	–	–	–
0007: Financial Servies	File Cabinets	D	No	*Other Assets*	*Furniture and other office equipment*	4	4	–	–	–	–
0007: Financial Servies	High Back Chair (Indigents Section)	D	No	*Other Assets*	*Furniture and other office equipment*	4	4	–	–	–	–
0007: Financial Servies	High Back Office Chair (Office 028)	D	No	*Other Assets*	*Furniture and other office equipment*	1	1	–	–	–	–
0007: Financial Servies	Highback Chair (Creditors)	D	No	*Other Assets*	*Furniture and other office equipment*	1	1	–	–	–	–
0007: Financial Servies	Pedestal (Snr Accountant - Supply Chain)	D	No	*Other Assets*	*Furniture and other office equipment*	2	2	–	–	–	–
0007: Financial Servies	Pedestal F50083 3 Draw Fit (Indigent Section)	D	No	*Other Assets*	*Furniture and other office equipment*	3	3	–	–	–	–
0007: Financial Servies	Printer Samsung (4-In-1)	D	No	*Other Assets*	*Furniture and other office equipment*	1	1	–	–	–	–
0007: Financial Servies	Study Tables	D	No	*Other Assets*	*Furniture and other office equipment*	2	2	–	–	–	–
0007: Financial Servies	Visitor Chair (Indigent Section)	D	No	*Other Assets*	*Furniture and other office equipment*	2	2	–	–	–	–
0007: Financial Servies	Visitors Chair (Office 028)	D	No	*Other Assets*	*Furniture and other office equipment*	1	1	–	–	–	–
0007: Financial Servies	Ladder (Gravity Wonder)	D	No	*Other Assets*	*Plant & equipment*	1	1	–	–	–	–
0007: Financial Servies	Airconditioner (Kalksloot)	D	No	*Other Assets*	*Furniture and other office equipment*	10	–	10	–	–	–
0007: Financial Servies	Highback Chair (CFO Sec.)	D	No	*Other Assets*	*Furniture and other office equipment*	1	–	1	–	–	–
0007: Financial Servies	Lugversorger (Kantoor 96)	D	No	*Other Assets*	*Furniture and other office equipment*	5	–	5	–	–	–
0007: Financial Servies	Paula Highback Chair (Amanda)	D	No	*Other Assets*	*Furniture and other office equipment*	1	–	1	–	–	–
0007: Financial Servies	Rekeningdrukker	D	No	*Other Assets*	*Furniture and other office equipment*	173	–	173	–	–	–
0007: Financial Servies	Thermal Printer - Backup	D	No	*Other Assets*	*Furniture and other office equipment*	1	–	1	–	–	–
0007: Financial Servies	Thermal Printer - Vendor 1	D	No	*Other Assets*	*Furniture and other office equipment*	1	–	1	–	–	–
0007: Financial Servies	Thermal Printer - Vendor 2	D	No	*Other Assets*	*Furniture and other office equipment*	1	–	1	–	–	–
0007: Financial Servies	Thermal Printer - Vendor 3	D	No	*Other Assets*	*Furniture and other office equipment*	1	–	1	–	–	–
0007: Financial Servies	Thermal Printer - Vendor 4	D	No	*Other Assets*	*Furniture and other office equipment*	1	–	1	–	–	–
Development Services											
0020: Traffic Services	Meubels vir nuwe LCU kantore Toetssentrum	F	No	*Other Assets*	*Furniture and other office equipment*	1	1	–	–	–	–
0020: Traffic Services	Babbelbekkies - Kaste	F	No	*Other Assets*	*Other Buildings*	10	10	–	–	–	–
0020: Traffic Services	Brake Testing Machine	F	No	*Other Assets*	*Plant & equipment*	248	248	–	–	–	–
0020: Traffic Services	Handradio	F	No	*Other Assets*	*Plant & equipment*	11	11	–	–	–	–
0020: Traffic Services	4 x 19" LCD Monitor	F	No	*Other Assets*	*Computers - hardware/equipment*	13	–	13	–	–	–
0020: Traffic Services	4 x E-Natis Workstations (2GB)	F	No	*Other Assets*	*Computers - hardware/equipment*	41	–	41	–	–	–
0020: Traffic Services	2 x E-Natis Document Printer	F	No	*Other Assets*	*Furniture and other office equipment*	39	–	39	–	–	–
0020: Traffic Services	2 x E-Natis Query Printer	F	No	*Other Assets*	*Furniture and other office equipment*	15	–	15	–	–	–
0020: Traffic Services	Motorfiets Toetsmasjien	F	No	*Other Assets*	*Plant & equipment*	20	–	20	–	–	–
0021: Fire Brigade Services	Digital Camera, Bag & Memory Card	F	No	*Other Assets*	*Furniture and other office equipment*	1	1	–	–	–	–
0021: Fire Brigade Services	2 Rigting Radios	F	No	*Other Assets*	*Plant & equipment*	5	5	–	–	–	–
0021: Fire Brigade Services	Asemhaling Silinders	F	No	*Other Assets*	*Plant & equipment*	7	7	–	–	–	–
0021: Fire Brigade Services	Gas Verwarmers	F	No	*Other Assets*	*Plant & equipment*	4	4	–	–	–	–
0021: Fire Brigade Services	Central Monitoring Fire Detection System - Fire Brigade Premises 1 Alarm Panel Boa	F	No	*Other Assets*	*Plant & equipment*	120	–	120	–	–	–
0024: Security Services	4 Drawer (No Top)	F	No	*Other Assets*	*Furniture and other office equipment*	2	2	–	–	–	–
0024: Security Services	600x450 D/HP Top	F	No	*Other Assets*	*Furniture and other office equipment*	0	0	–	–	–	–
0024: Security Services	Bookcase Glass Door	F	No	*Other Assets*	*Furniture and other office equipment*	3	3	–	–	–	–
0024: Security Services	Bookcase Hinged Door	F	No	*Other Assets*	*Furniture and other office equipment*	4	4	–	–	–	–

Table 62 MBRR SA36: Detailed capital budget per municipal vote (continued)

Municipal Vote / Capital project / R thousand	Program/Project description	IDP Goal code	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	Total Project Estimate	Prior year outcomes		2013/14 Medium Term Revenue & Expenditure Framework		
							Audited Outcome 2011/12	Current Year 2012/13 Full Year	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
0024: Security Services	C2 Economic Side Chair (2 Chairs)	F	No	*Other Assets*	*Furniture and other office equipment*	1	1	–	–	–	–
0024: Security Services	C3 Economic side Chair (2 Chairs)	F	No	*Other Assets*	*Furniture and other office equipment*	1	1	–	–	–	–
0024: Security Services	Cabinet 2 Door Steel	F	No	*Other Assets*	*Furniture and other office equipment*	2	2	–	–	–	–
0024: Security Services	Chair Mats Bronze	F	No	*Other Assets*	*Furniture and other office equipment*	3	3	–	–	–	–
0024: Security Services	Chairs With Arms	F	No	*Other Assets*	*Furniture and other office equipment*	2	2	–	–	–	–
0024: Security Services	Cluster Unit	F	No	*Other Assets*	*Furniture and other office equipment*	2	2	–	–	–	–
0024: Security Services	Cluster Unit 1800x1200	F	No	*Other Assets*	*Furniture and other office equipment*	2	2	–	–	–	–
0024: Security Services	Filing Cabinet - 4 Drawer	F	No	*Other Assets*	*Furniture and other office equipment*	2	2	–	–	–	–
0024: Security Services	H/B Chair Standard	F	No	*Other Assets*	*Furniture and other office equipment*	2	2	–	–	–	–
0024: Security Services	Head Chair (4 Chairs)	F	No	*Other Assets*	*Furniture and other office equipment*	3	3	–	–	–	–
0024: Security Services	Locker 2 Tier	F	No	*Other Assets*	*Furniture and other office equipment*	2	2	–	–	–	–
0024: Security Services	Pedestal 4 Drawer	F	No	*Other Assets*	*Furniture and other office equipment*	2	2	–	–	–	–
0024: Security Services	Pedestal Top	F	No	*Other Assets*	*Furniture and other office equipment*	0	0	–	–	–	–
0024: Security Services	Posture High Back Chair (2 Chairs)	F	No	*Other Assets*	*Furniture and other office equipment*	5	5	–	–	–	–
0024: Security Services	Reception Unit	F	No	*Other Assets*	*Furniture and other office equipment*	9	9	–	–	–	–
0024: Security Services	Steel Cabinet (4 Draws)	F	No	*Other Assets*	*Furniture and other office equipment*	2	2	–	–	–	–
0024: Security Services	Steel Cabinet Cupboard	F	No	*Other Assets*	*Furniture and other office equipment*	1	1	–	–	–	–
0024: Security Services	1 x Hardeskyf (eksterne)	F	No	*Other Assets*	*Computers - hardware/equipment*	2	–	2	–	–	–
0024: Security Services	Aankoop van Tweerigting Radio's vir CFX 088 NC	F	No	*Other Assets*	*Plant & equipment*	3	–	3	–	–	–
0024: Security Services	Aankoop van Tweerigting Radio's vir CFX 089 NC	F	No	*Other Assets*	*Plant & equipment*	3	–	3	–	–	–
0024: Security Services	Aankoop van Tweerigting Radio's vir CFX 093 NC	F	No	*Other Assets*	*Plant & equipment*	3	–	3	–	–	–
0025: Environmental Health Services	Herstel muur wat besig is om te val Civic	B	No	*Other Assets*	*Other Buildings*	15	15	–	–	–	–
0027: Refuse Removal Services	Boorgate vir water toetsing Storting Terrein	B	No	*Infrastructure - Water*	*Water purification*	104	104	–	–	–	–
0027: Refuse Removal Services	Extention And Fencing (Duine Dumping Site)	B	No	*Other Assets*	*Other*	314	314	–	–	–	–
0027: Refuse Removal Services	Boorgate vir water toetsing Storting Terrein	B	No	*Infrastructure - Other*	*Waste Management*	46	–	46	–	–	–
0027: Refuse Removal Services	Duine Sanitary Landfill Site (1159)	B	No	*Infrastructure - Other*	*Waste Management*	2 857	–	–	–	1 857	1 000
0027: Refuse Removal Services	Maak van dubbel vullisdrom trollies	B	No	*Other Assets*	*Plant & equipment*	16	–	16	–	–	–
0036: Director Development Services	LED TV 32" Director Development Services	E	No	*Other Assets*	*Furniture and other office equipment*	8	8	–	–	–	–
0050: Parks	Caddie Budget V17 (Software)	F	No	*Intangibles*	*Computers - software & programming*	8	8	–	–	–	–
0050: Parks	2 Drawer Deep Filler	F	No	*Other Assets*	*Furniture and other office equipment*	2	2	–	–	–	–
0050: Parks	Desk & Cant Leg	F	No	*Other Assets*	*Furniture and other office equipment*	4	4	–	–	–	–
0050: Parks	Door Credenza	F	No	*Other Assets*	*Furniture and other office equipment*	3	3	–	–	–	–
0050: Parks	Systems Cabinet	F	No	*Other Assets*	*Furniture and other office equipment*	3	3	–	–	–	–
0050: Parks	Wooden Poles: Monument Park	F	No	*Other Assets*	*Other*	24	24	–	–	–	–
0050: Parks	2 x Pole Pruner	F	No	*Other Assets*	*Plant & equipment*	12	12	–	–	–	–
0050: Parks	2 x Steel Chainsaw	F	No	*Other Assets*	*Plant & equipment*	11	11	–	–	–	–
0050: Parks	Brush Cutter	F	No	*Other Assets*	*Plant & equipment*	34	34	–	–	–	–
0050: Parks	Steel Pole Pruner Long	F	No	*Other Assets*	*Plant & equipment*	7	7	–	–	–	–
0050: Parks	Aborcity 2012 Park - Paballelo	F	No	*Community*	*Parks & gardens*	263	–	263	–	–	–
0050: Parks	Development of new parks - Laksmanstr & Tortelduif	F	No	*Community*	*Parks & gardens*	–	–	–	–	–	–
0050: Parks	Development of Park: Bellvue	F	No	*Community*	*Parks & gardens*	604	–	–	–	–	604
0050: Parks	Development of Park: Jurgenskamp Erf 13865	F	No	*Community*	*Parks & gardens*	710	–	–	–	–	710
0050: Parks	Development of Park: Jurgenskamp Erf 17138	F	No	*Community*	*Parks & gardens*	260	–	–	–	–	260
0050: Parks	Development of Park: Kalksloot	F	No	*Community*	*Parks & gardens*	1 040	–	310	100	630	–
0050: Parks	Development of Park: Kameelmond	F	No	*Community*	*Parks & gardens*	746	–	100	41	605	–
0050: Parks	Development of Park: Karos	F	No	*Community*	*Parks & gardens*	335	–	310	–	25	–
0050: Parks	Development of Park: Lambrechtsdrift	F	No	*Community*	*Parks & gardens*	310	–	310	–	–	–
0050: Parks	Development of Park: Leerkrans	F	No	*Community*	*Parks & gardens*	942	–	310	100	532	–
0050: Parks	Development of Park: Leseding	F	No	*Community*	*Parks & gardens*	532	–	310	50	172	–
0050: Parks	Development of Park: Louisvaleweg (Erf 428)	F	No	*Community*	*Parks & gardens*	404	–	310	–	94	–

Table 62 MBRR SA36: Detailed capital budget per municipal vote (continued)

Municipal Vote / Capital project / R thousand	Program/Project description	IDP Goal code	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	Total Project Estimate	Prior year outcomes		2013/14 Medium Term Revenue & Expenditure Framework		
							Audited Outcome 2011/12	Current Year 2012/13 Full Year	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
0050: Parks	Development of Park: Louisvaleweg (Erf 890)	F	No	*Community*	*Parks & gardens*	310	–	310	–	–	–
0050: Parks	Development of Park: Milleniumpark Erf 19272	F	No	*Community*	*Parks & gardens*	471	–	–	–	–	471
0050: Parks	Development of Park: Milleniumpark Erf 19807	F	No	*Community*	*Parks & gardens*	575	–	–	50	–	525
0050: Parks	Development of Park: Morning Glory Erf 16249	F	No	*Community*	*Parks & gardens*	594	–	–	–	594	–
0050: Parks	Development of Park: Morning Glory Erf 3331	F	No	*Community*	*Parks & gardens*	804	–	–	–	691	113
0050: Parks	Development of Park: Ntsikelelo	F	No	*Community*	*Parks & gardens*	927	–	100	50	777	–
0050: Parks	Development of Park: Paballelo Erf 13861	F	No	*Community*	*Parks & gardens*	400	–	–	–	–	400
0050: Parks	Development of Park: Paballelo Erf 16580	F	No	*Community*	*Parks & gardens*	804	–	–	–	804	–
0050: Parks	Development of Park: Paballelo Erf 19111	F	No	*Community*	*Parks & gardens*	804	–	–	–	804	–
0050: Parks	Development of Park: Progress	F	No	*Community*	*Parks & gardens*	545	–	–	–	–	545
0050: Parks	Development of Park: Raaswater	F	No	*Community*	*Parks & gardens*	1 120	–	310	100	710	–
0050: Parks	Development of Park: Rondomskrik	F	No	*Community*	*Parks & gardens*	254	–	100	–	154	–
0050: Parks	Development of Park: Rosedale Erf 20111	F	No	*Community*	*Parks & gardens*	280	–	–	–	–	280
0050: Parks	Development of Park: Rosedale Erf 7065	F	No	*Community*	*Parks & gardens*	280	–	–	–	–	280
0050: Parks	Development of Park: Stasiekamp	F	No	*Community*	*Parks & gardens*	695	–	–	–	–	695
0050: Parks	Fencing of parks	F	No	*Community*	*Parks & gardens*	110	–	–	–	–	110
0050: Parks	Irregation System Project	F	No	*Community*	*Parks & gardens*	300	–	300	–	–	–
0050: Parks	tydelike asds	F	No	*Community*	*Parks & gardens*	–	–	–	–	–	–
0050: Parks	Wooden poles fencing monument en duikweg park	F	No	*Community*	*Parks & gardens*	–	–	–	–	–	–
0050: Parks	Wooden Poles: Monument Park	F	No	*Community*	*Parks & gardens*	4	–	4	–	–	–
0050: Parks	Construction of Screening Wall at Bellvue Swimming Pool	F	No	*Infrastructure - Other*	*Other*	125	–	125	–	–	–
0050: Parks	Upington 26. Irrigation System Project	F	No	*Infrastructure - Other*	*Other*	8	–	8	–	–	–
0050: Parks	Cab 2 Glass & 1 Solid Door	F	No	*Other Assets*	*Furniture and other office equipment*	4	–	4	–	–	–
0050: Parks	Eden Mahogany Desk	F	No	*Other Assets*	*Furniture and other office equipment*	4	–	4	–	–	–
0050: Parks	MIB Back Chair	F	No	*Other Assets*	*Furniture and other office equipment*	1	–	1	–	–	–
0050: Parks	Grass Moving Machine	F	No	*Other Assets*	*Plant & equipment*	78	–	78	–	–	–
0050: Parks	Prefab Toilet	F	No	*Other Assets*	*Plant & equipment*	35	–	35	–	–	–
0055: Sport Grounds	Ablution Facilities, Paballelo (Lotto)	F	No	*Community*	*Sportsfields & stadia*	2	2	–	–	–	–
0055: Sport Grounds	Netball/Tennis Courts Paballelo Stadium (Lotto)	F	No	*Community*	*Sportsfields & stadia*	16	16	–	–	–	–
0055: Sport Grounds	Soccer Fields Paballelo Stadium (Lotto)	F	No	*Community*	*Sportsfields & stadia*	244	244	–	–	–	–
0055: Sport Grounds	Treated Wooden poles Union Ground Netball Court	F	No	*Community*	*Sportsfields & stadia*	11	11	–	–	–	–
0055: Sport Grounds	Upgrading - Kalksloot Sport Grounds (Lotto)	F	No	*Community*	*Sportsfields & stadia*	197	197	–	–	–	–
0055: Sport Grounds	Upgrading - Karos Sport Grounds (Lotto)	F	No	*Community*	*Sportsfields & stadia*	158	158	–	–	–	–
0055: Sport Grounds	Fencing: Synthetic Field (Labour)	F	No	*Other Assets*	*Other*	25	25	–	–	–	–
0055: Sport Grounds	Cordless Drill	F	No	*Other Assets*	*Plant & equipment*	3	3	–	–	–	–
0055: Sport Grounds	Ablution Facilities at Kalksloot Sportsfield	F	No	*Community*	*Sportsfields & stadia*	266	–	266	–	–	–
0055: Sport Grounds	Ablution Facilities at Karos Stadium	F	No	*Community*	*Sportsfields & stadia*	368	–	368	–	–	–
0055: Sport Grounds	Community Sport Facilities for the YDVS Programme (Phase 1)	F	No	*Community*	*Sportsfields & stadia*	232	–	232	–	–	–
0055: Sport Grounds	Community Sport Facilities for the YDVS Programme (Phase 2)	F	No	*Community*	*Sportsfields & stadia*	3 057	–	3 057	–	–	–
0055: Sport Grounds	Development of New Sportground: Lambrechtsdrift	F	No	*Community*	*Sportsfields & stadia*	3 001	–	365	978	1 658	–
0055: Sport Grounds	Development of New Sportground: Louisvale Dorp	F	No	*Community*	*Sportsfields & stadia*	2 787	–	365	1 443	978	–
0055: Sport Grounds	Development of New Sportground: Ntsikelelo	F	No	*Community*	*Sportsfields & stadia*	2 667	–	365	34	2 268	–
0055: Sport Grounds	Netball/Tennis Courts Paballelo Stadium (Lotto)	F	No	*Community*	*Sportsfields & stadia*	1	–	1	–	–	–
0055: Sport Grounds	Soccer Fields Paballelo Stadium (Lotto)	F	No	*Community*	*Sportsfields & stadia*	51	–	51	–	–	–
0055: Sport Grounds	Upgrading - Kalksloot Sport Grounds (Lotto)	F	No	*Community*	*Sportsfields & stadia*	1 742	–	1 742	–	–	–
0055: Sport Grounds	Upgrading - Karos Sport Grounds (Lotto)	F	No	*Community*	*Sportsfields & stadia*	1 703	–	1 703	–	–	–
0056: Reits Park	Fencing: Reitzpark	F	No	*Other Assets*	*Other*	30	30	–	–	–	–
0056: Reits Park	Kluis	F	No	*Other Assets*	*Furniture and other office equipment*	1	–	1	–	–	–
0057: Cemetries	Ablusieblok, Stoor & Heining - Leerkrantz (MIG)	F	No	*Community*	*Cemeteries*	338	338	–	–	–	–
0057: Cemetries	Ablusieblok, Stoor & Heining - Ntsikelelo (MIG)	F	No	*Community*	*Cemeteries*	363	363	–	–	–	–

Table 62 MBRR SA36: Detailed capital budget per municipal vote (continued)

Municipal Vote / Capital project / R thousand	Program/Project description	IDP Goal code	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	Total Project Estimate	Prior year outcomes		2013/14 Medium Term Revenue & Expenditure Framework		
							Audited Outcome 2011/12	Current Year 2012/13 Full Year	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
0057: Cemetries	Ablusieblok, Stoor & Heining - Paballelo (MIG)	F	No	*Community*	*Cemeteries*	710	710	–	–	–	–
0057: Cemetries	Waterpyplyn (Kameelboom Begraafplaas)(Oorrol)	F	No	*Community*	*Other*	5	5	–	–	–	–
0057: Cemetries	Jackhammer Air	F	No	*Other Assets*	*Plant & equipment*	8	8	–	–	–	–
0057: Cemetries	Ablusieblok by Karos Begrafplaas met Stoor	F	No	*Community*	*Cemeteries*	160	–	–	160	–	–
0057: Cemetries	Ablusieblok, Stoor & Heining - Leerkrantz (MIG)	F	No	*Community*	*Cemeteries*	745	–	745	–	–	–
0057: Cemetries	Ablusieblok, Stoor & Heining - Ntsikelelo (MIG)	F	No	*Community*	*Cemeteries*	768	–	768	–	–	–
0057: Cemetries	Ablusieblok, Stoor & Heining - Paballelo (MIG)	F	No	*Community*	*Cemeteries*	1 238	–	1 238	–	–	–
0057: Cemetries	Extension of Cemetry at Kameelboom and Store	F	No	*Community*	*Cemeteries*	150	–	–	150	–	–
0057: Cemetries	Extension of Cemetry at Keidebees	F	No	*Community*	*Cemeteries*	250	–	–	250	–	–
0057: Cemetries	Extension of Cemetry at Paballelo	F	No	*Community*	*Cemeteries*	480	–	–	150	330	–
0057: Cemetries	Landscaping / Greening of Kameelboom Cemetry	F	No	*Community*	*Cemeteries*	80	–	–	–	80	–
0057: Cemetries	Wateraansluiting na Karos Begrafplaas	F	No	*Community*	*Cemeteries*	80	–	–	80	–	–
0057: Cemetries	Waterpyplyn (Kameelboom Begraafplaas)(Oorrol)	F	No	*Infrastructure - Water*	*Reticulation*	18	–	18	–	–	–
1004: Masincedane Library Project	desk, 2 x reception unit	F	No	*Other Assets*	*Furniture and other office equipment*	16	16	–	–	–	–
1004: Masincedane Library Project	Building (Libraries) Upgrading - Burglar Bars	F	No	*Other Assets*	*Other Buildings*	25	25	–	–	–	–
1004: Masincedane Library Project	4 Draw Filing Cabinet	F	No	*Other Assets*	*Furniture and other office equipment*	3	–	3	–	–	–
1004: Masincedane Library Project	Chairs	F	No	*Other Assets*	*Furniture and other office equipment*	0	–	0	–	–	–
1004: Masincedane Library Project	Computer Table (Forum)	F	No	*Other Assets*	*Furniture and other office equipment*	13	–	13	–	–	–
1004: Masincedane Library Project	Computer Table (Hoof Biblioteek)	F	No	*Other Assets*	*Furniture and other office equipment*	13	–	13	–	–	–
1004: Masincedane Library Project	Copy Maschine	F	No	*Other Assets*	*Furniture and other office equipment*	36	–	36	–	–	–
1004: Masincedane Library Project	Counter (Paballelo)	F	No	*Other Assets*	*Furniture and other office equipment*	10	–	10	–	–	–
1004: Masincedane Library Project	Curtains (Forum Library)	F	No	*Other Assets*	*Furniture and other office equipment*	7	–	7	–	–	–
1004: Masincedane Library Project	Display Case (Paballelo)	F	No	*Other Assets*	*Furniture and other office equipment*	3	–	3	–	–	–
1004: Masincedane Library Project	Display shelves for magazines (Forum)	F	No	*Other Assets*	*Furniture and other office equipment*	2	–	2	–	–	–
1004: Masincedane Library Project	File Cabinets x 2	F	No	*Other Assets*	*Furniture and other office equipment*	4	–	4	–	–	–
1004: Masincedane Library Project	File Cabinets x 4	F	No	*Other Assets*	*Furniture and other office equipment*	2	–	2	–	–	–
1004: Masincedane Library Project	Flipchart Markerbord Paballelo	F	No	*Other Assets*	*Furniture and other office equipment*	1	–	1	–	–	–
1004: Masincedane Library Project	Guillotine	F	No	*Other Assets*	*Furniture and other office equipment*	1	–	1	–	–	–
1004: Masincedane Library Project	Improve Containers (Rural Libraries)	F	No	*Other Assets*	*Furniture and other office equipment*	80	–	80	–	–	–
1004: Masincedane Library Project	Laminators	F	No	*Other Assets*	*Furniture and other office equipment*	1	–	1	–	–	–
1004: Masincedane Library Project	Shelves - Rosedale Library	F	No	*Other Assets*	*Furniture and other office equipment*	17	–	17	–	–	–
1004: Masincedane Library Project	Study Tables	F	No	*Other Assets*	*Furniture and other office equipment*	1	–	1	–	–	–
1004: Masincedane Library Project	White Markerbord Paballelo	F	No	*Other Assets*	*Furniture and other office equipment*	1	–	1	–	–	–
1004: Masincedane Library Project	Unallocated Assets (Library Grant)	F	No	*Other Assets*	*Furniture and other office equipment*	552	–	–	276	276	–
1004: Masincedane Library Project	Blinds at Forum Library	F	No	*Other Assets*	*Other Buildings*	21	–	21	–	–	–
1004: Masincedane Library Project	Electrical Work at Forum Library	F	No	*Other Assets*	*Other Buildings*	110	–	110	–	–	–
Technical Services											
0030: Town Planning and Building Control	Caddie V17 (Upgrade) (Software)	A	No	*Intangibles*	*Computers - software & programming*	15	15	–	–	–	–
0030: Town Planning and Building Control	Aircondition for Room 057	A	No	*Other Assets*	*Furniture and other office equipment*	6	6	–	–	–	–
0030: Town Planning and Building Control	Office Chair for Room 073	A	No	*Other Assets*	*Furniture and other office equipment*	1	1	–	–	–	–
0030: Town Planning and Building Control	Plotter/Scanner/Printer vir Bouplanne	A	No	*Other Assets*	*Furniture and other office equipment*	76	76	–	–	–	–
0037: Director Technical Services	LED TV 32" Director Technical Services	B	No	*Other Assets*	*Furniture and other office equipment*	8	8	–	–	–	–
0040: Civil Engineering Services	Allycan Dongle Rekenaartoerusting	B	No	*Other Assets*	*Computers - hardware/equipment*	20	–	20	–	–	–
0040: Civil Engineering Services	Cluster Unit	B	No	*Other Assets*	*Furniture and other office equipment*	2	–	2	–	–	–
0040: Civil Engineering Services	Opmetingsinstrument (Total Station)	B	No	*Other Assets*	*Plant & equipment*	73	–	73	–	–	–
0041: Streets and Stormwater Drainage	Connection road between Rosedale and Paballelo	B	No	*Infrastructure - Road transport*	*Roads, Pavements & Bridges*	839	839	–	–	–	–
0041: Streets and Stormwater Drainage	Herseel Van Strate (Phase 1) (Oorrol)	B	No	*Infrastructure - Road transport*	*Roads, Pavements & Bridges*	3 629	3 629	–	–	–	–
0041: Streets and Stormwater Drainage	Kalksloot Access Road (MIG)	B	No	*Infrastructure - Road transport*	*Roads, Pavements & Bridges*	321	321	–	–	–	–
0041: Streets and Stormwater Drainage	Louisvale Dorp Access Road (MIG)	B	No	*Infrastructure - Road transport*	*Roads, Pavements & Bridges*	311	311	–	–	–	–

Table 62 MBRR SA36: Detailed capital budget per municipal vote (continued)

Municipal Vote / Capital project / R thousand	Program/Project description	IDP Goal code	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	Total Project Estimate	Prior year outcomes		2013/14 Medium Term Revenue & Expenditure Framework		
							Audited Outcome 2011/12	Current Year 2012/13 Full Year	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
0041: Streets and Stormwater Drainage	Paving Streets Paballelo (EPWP Project)	B	No	*Infrastructure - Road transport*	*Roads, Pavements & Bridges*	1 374	1 374	–	–	–	–
0041: Streets and Stormwater Drainage	Plavei Van Strate (Manne Depico&Sishuba)(Oorrol)	B	No	*Infrastructure - Road transport*	*Roads, Pavements & Bridges*	362	362	–	–	–	–
0041: Streets and Stormwater Drainage	Plavei Van Toegangspad (Leseding)(MIG)	B	No	*Infrastructure - Road transport*	*Roads, Pavements & Bridges*	299	299	–	–	–	–
0041: Streets and Stormwater Drainage	Raaswater Access Road (MIG)	B	No	*Infrastructure - Road transport*	*Roads, Pavements & Bridges*	211	211	–	–	–	–
0041: Streets and Stormwater Drainage	Resealing of street	B	No	*Infrastructure - Road transport*	*Roads, Pavements & Bridges*	723	723	–	–	–	–
0041: Streets and Stormwater Drainage	Second entrance to Paballelo	B	No	*Infrastructure - Road transport*	*Roads, Pavements & Bridges*	137	137	–	–	–	–
0041: Streets and Stormwater Drainage	Airconditioner 18000 BTU	B	No	*Other Assets*	*Furniture and other office equipment*	6	6	–	–	–	–
0041: Streets and Stormwater Drainage	Airconditioner 24000 BTU	B	No	*Other Assets*	*Furniture and other office equipment*	8	8	–	–	–	–
0041: Streets and Stormwater Drainage	Connection road between Rosedale and Paballelo	B	No	*Infrastructure - Road transport*	*Roads, Pavements & Bridges*	25 062	–	6 839	14 271	3 952	–
0041: Streets and Stormwater Drainage	Herseel Van Strate (Phase 1) (Oorrol)	B	No	*Infrastructure - Road transport*	*Roads, Pavements & Bridges*	50	–	50	–	–	–
0041: Streets and Stormwater Drainage	Kalksloot Access Road (MIG)	B	No	*Infrastructure - Road transport*	*Roads, Pavements & Bridges*	1 747	–	1 747	–	–	–
0041: Streets and Stormwater Drainage	Lengthen & tar Dakota Road for heavy vehicles	B	No	*Infrastructure - Road transport*	*Roads, Pavements & Bridges*	70	–	70	–	–	–
0041: Streets and Stormwater Drainage	Louisvale Dorp Access Road (MIG)	B	No	*Infrastructure - Road transport*	*Roads, Pavements & Bridges*	1 978	–	1 978	–	–	–
0041: Streets and Stormwater Drainage	Paving of Street and Upgrading of Storm Water - Smartie Valley	B	No	*Infrastructure - Road transport*	*Roads, Pavements & Bridges*	4 380	–	4 380	–	–	–
0041: Streets and Stormwater Drainage	Paving Streets Paballelo (EPWP Project)	B	No	*Infrastructure - Road transport*	*Roads, Pavements & Bridges*	3 324	–	3 324	–	–	–
0041: Streets and Stormwater Drainage	Plavei Van Toegangspad (Leseding)(MIG)	B	No	*Infrastructure - Road transport*	*Roads, Pavements & Bridges*	1 685	–	1 685	–	–	–
0041: Streets and Stormwater Drainage	Raaswater Access Road (MIG)	B	No	*Infrastructure - Road transport*	*Roads, Pavements & Bridges*	1 766	–	1 766	–	–	–
0041: Streets and Stormwater Drainage	Resealing of street (Phase 2)	B	No	*Infrastructure - Road transport*	*Roads, Pavements & Bridges*	7 241	–	7 241	–	–	–
0041: Streets and Stormwater Drainage	Resealing of street (Phase 3)	B	No	*Infrastructure - Road transport*	*Roads, Pavements & Bridges*	7 500	–	6 000	–	–	1 500
0041: Streets and Stormwater Drainage	Second entrance to Paballelo	B	No	*Infrastructure - Road transport*	*Roads, Pavements & Bridges*	4 833	–	4 833	–	–	–
0041: Streets and Stormwater Drainage	Upgrade CBD storm water system	B	No	*Infrastructure - Road transport*	*Roads, Pavements & Bridges*	2 300	–	2 300	–	–	–
0041: Streets and Stormwater Drainage	Bou van kantoor by Strate en Stormwater	B	No	*Other Assets*	*Other Buildings*	138	–	138	–	–	–
0041: Streets and Stormwater Drainage	Improvement of Road Safety of Schröder Street	B	No	*Other Assets*	*Plant & equipment*	1 877	–	1 000	877	–	–
0041: Streets and Stormwater Drainage	Jack Hammer	B	No	*Other Assets*	*Plant & equipment*	12	–	12	–	–	–
0041: Streets and Stormwater Drainage	Mobiele Toilette	B	No	*Other Assets*	*Plant & equipment*	25	–	25	–	–	–
0041: Streets and Stormwater Drainage	Plate Compactor	B	No	*Other Assets*	*Plant & equipment*	65	–	65	–	–	–
0041: Streets and Stormwater Drainage	Steenbreker	B	No	*Other Assets*	*Plant & equipment*	45	–	45	–	–	–
0042: Workshop	Airconditioner	F	No	*Other Assets*	*Furniture and other office equipment*	6	6	–	–	–	–
0042: Workshop	Blind Bearing Puller Set	F	No	*Other Assets*	*Plant & equipment*	1	1	–	–	–	–
0042: Workshop	Brake Spreader Kit	F	No	*Other Assets*	*Plant & equipment*	1	1	–	–	–	–
0042: Workshop	Creepers	F	No	*Other Assets*	*Plant & equipment*	2	2	–	–	–	–
0042: Workshop	Fuel Injection Test Kit	F	No	*Other Assets*	*Plant & equipment*	2	2	–	–	–	–
0042: Workshop	NFARED Termometer	F	No	*Other Assets*	*Plant & equipment*	1	1	–	–	–	–
0042: Workshop	Slide Hammer Puller Set	F	No	*Other Assets*	*Plant & equipment*	1	1	–	–	–	–
0042: Workshop	Taps and Dice Set	F	No	*Other Assets*	*Plant & equipment*	0	0	–	–	–	–
0042: Workshop	Torquewrench 1/4 Inch	F	No	*Other Assets*	*Plant & equipment*	1	1	–	–	–	–
0042: Workshop	1 x 2 Ton Trolley Jack	F	No	*Other Assets*	*Plant & equipment*	25	–	25	–	–	–
0042: Workshop	1 x Bearing Puller Set	F	No	*Other Assets*	*Plant & equipment*	2	–	2	–	–	–
0042: Workshop	1 x Boroscope	F	No	*Other Assets*	*Plant & equipment*	2	–	2	–	–	–
0042: Workshop	1 x Brake Pressure Bleeder	F	No	*Other Assets*	*Plant & equipment*	1	–	1	–	–	–
0042: Workshop	1 x Clutch Alignment Set	F	No	*Other Assets*	*Plant & equipment*	0	–	0	–	–	–
0042: Workshop	1 x Easy Outs	F	No	*Other Assets*	*Plant & equipment*	1	–	1	–	–	–
0042: Workshop	1 x Engine Support	F	No	*Other Assets*	*Plant & equipment*	1	–	1	–	–	–
0042: Workshop	1 x Funnel	F	No	*Other Assets*	*Plant & equipment*	0	–	0	–	–	–
0042: Workshop	1 x FWD Bearing Adaptor Set	F	No	*Other Assets*	*Plant & equipment*	2	–	2	–	–	–
0042: Workshop	1 x John Vice	F	No	*Other Assets*	*Plant & equipment*	2	–	2	–	–	–
0042: Workshop	1 x Manual Grease Container	F	No	*Other Assets*	*Plant & equipment*	2	–	2	–	–	–
0042: Workshop	1 x Mic Set 0 - 300 mm	F	No	*Other Assets*	*Plant & equipment*	1	–	1	–	–	–
0042: Workshop	1 x Oil Drain	F	No	*Other Assets*	*Plant & equipment*	0	–	0	–	–	–
0042: Workshop	1 x Oil Evactuator Solit	F	No	*Other Assets*	*Plant & equipment*	6	–	6	–	–	–

Table 62 MBRR SA36: Detailed capital budget per municipal vote (continued)

Municipal Vote / Capital project / R thousand	Program/Project description	IDP Goal code	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	Total Project Estimate	Prior year outcomes		2013/14 Medium Term Revenue & Expenditure Framework		
							Audited Outcome 2011/12	Current Year 2012/13 Full Year	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
0042: Workshop	1 x Oil Measure 1 Litre	F	No	*Other Assets*	*Plant & equipment*	0	–	0	–	–	–
0042: Workshop	1 x Oil Measure 2 Litre	F	No	*Other Assets*	*Plant & equipment*	0	–	0	–	–	–
0042: Workshop	1 x Oil Measure 5 Litre	F	No	*Other Assets*	*Plant & equipment*	0	–	0	–	–	–
0042: Workshop	1 x Oil Pressure Gauge Set Steering	F	No	*Other Assets*	*Plant & equipment*	1	–	1	–	–	–
0042: Workshop	1 x Piston Ring Plier	F	No	*Other Assets*	*Plant & equipment*	0	–	0	–	–	–
0042: Workshop	1 x Portapak Complete	F	No	*Other Assets*	*Plant & equipment*	9	–	9	–	–	–
0042: Workshop	1 x Radiator Tester	F	No	*Other Assets*	*Plant & equipment*	3	–	3	–	–	–
0042: Workshop	1 x Telescopic Gauge Set	F	No	*Other Assets*	*Plant & equipment*	0	–	0	–	–	–
0042: Workshop	1 x Valvespring Repair Kit	F	No	*Other Assets*	*Plant & equipment*	2	–	2	–	–	–
0042: Workshop	1 x Wireless Noise Tester	F	No	*Other Assets*	*Plant & equipment*	3	–	3	–	–	–
0042: Workshop	12 x Fender Coyers	F	No	*Other Assets*	*Plant & equipment*	1	–	1	–	–	–
0042: Workshop	18 Set x 6 Ton Bokkies Ratchet Tipe	F	No	*Other Assets*	*Plant & equipment*	7	–	7	–	–	–
0042: Workshop	3 ton bokkies ratchet	F	No	*Other Assets*	*Plant & equipment*	4	–	4	–	–	–
0042: Workshop	6 x 3 Ton Trolley Jack	F	No	*Other Assets*	*Plant & equipment*	5	–	5	–	–	–
0042: Workshop	6 x Drip Trays	F	No	*Other Assets*	*Plant & equipment*	2	–	2	–	–	–
0042: Workshop	7 x Boorpunte: 1.5 - 13 mm Set	F	No	*Other Assets*	*Plant & equipment*	1	–	1	–	–	–
0042: Workshop	7 x Chuck Keys	F	No	*Other Assets*	*Plant & equipment*	0	–	0	–	–	–
0042: Workshop	7 x Lead Lights Koordloos	F	No	*Other Assets*	*Plant & equipment*	2	–	2	–	–	–
0042: Workshop	7 x Tool Trolley	F	No	*Other Assets*	*Plant & equipment*	10	–	10	–	–	–
0042: Workshop	Improvements At Workshop	F	No	*Other Assets*	*Plant & equipment*	2 000	–	2 000	–	–	–
0042: Workshop	Oil Measure 500ml	F	No	*Other Assets*	*Plant & equipment*	0	–	0	–	–	–
0045: Sewerage Purification Plant	Enlarge Main sewerage drainage line, Rosedale	B	No	*Infrastructure - Sanitation*	*Reticulation*	34	34	–	–	–	–
0045: Sewerage Purification Plant	Vervang Uitgediende Pompe, Skakeltuig, Kleppe	B	No	*Infrastructure - Sanitation*	*Reticulation*	103	103	–	–	–	–
0045: Sewerage Purification Plant	Airconditioner Breezair CPL1100	B	No	*Other Assets*	*Furniture and other office equipment*	21	21	–	–	–	–
0045: Sewerage Purification Plant	Chloorskaal (Rioolsuiweringswerke	B	No	*Other Assets*	*Plant & equipment*	24	24	–	–	–	–
0045: Sewerage Purification Plant	Fiets vir Pompstasie Assistant	B	No	*Other Assets*	*Plant & equipment*	2	2	–	–	–	–
0045: Sewerage Purification Plant	Wasmasjien 13kg	B	No	*Other Assets*	*Plant & equipment*	2	2	–	–	–	–
0045: Sewerage Purification Plant	Extension Of Louisvale Road Sewerage Works	B	No	*Infrastructure - Sanitation*	*Sewerage purification*	4 790	–	400	4 390	–	–
0045: Sewerage Purification Plant	Extension to Kameelmond Sewage Works	B	No	*Infrastructure - Sanitation*	*Sewerage purification*	21 360	–	–	–	–	21 360
0045: Sewerage Purification Plant	Upgrade and Install Chlorination Systems at WWTW	B	No	*Infrastructure - Sanitation*	*Sewerage purification*	300	–	–	–	–	300
0045: Sewerage Purification Plant	Vervang Uitgediende Pompe, Skakeltuig, Kleppe	B	No	*Infrastructure - Sanitation*	*Sewerage purification*	273	–	273	–	–	–
0046: Transport	Magic Key Software	F	No	*Intangibles*	*Computers - software & programming*	14	14	–	–	–	–
0046: Transport	1.4 500 kg LAW met Kappie en Leerrak	F	No	*Other Assets*	*General vehicles*	116	116	–	–	–	–
0046: Transport	1.6 Hatch Back (0018)	F	No	*Other Assets*	*General vehicles*	127	127	–	–	–	–
0046: Transport	1.6 Hatch Back (0021)	F	No	*Other Assets*	*General vehicles*	127	127	–	–	–	–
0046: Transport	2.5 Kub Laaigraaf	F	No	*Other Assets*	*General vehicles*	1 204	1 204	–	–	–	–
0046: Transport	4 Ton Lift Platform Trok	F	No	*Other Assets*	*General vehicles*	492	492	–	–	–	–
0046: Transport	8 Ton 15 Kub Compactor Trok (0027)	F	No	*Other Assets*	*General vehicles*	3 135	3 135	–	–	–	–
0046: Transport	8 Ton 15 Kub Heil Compactor	F	No	*Other Assets*	*General vehicles*	1 443	1 443	–	–	–	–
0046: Transport	8 Ton 6 kub Tipper Trok (0041)	F	No	*Other Assets*	*General vehicles*	2 263	2 263	–	–	–	–
0046: Transport	8 Ton 7,500L Watertrok	F	No	*Other Assets*	*General vehicles*	816	816	–	–	–	–
0046: Transport	8 Ton Tipper Truck	F	No	*Other Assets*	*General vehicles*	754	754	–	–	–	–
0046: Transport	8000 Lt Vakuum Tanker Trok (0026)	F	No	*Other Assets*	*General vehicles*	1 285	1 285	–	–	–	–
0046: Transport	Sport Utility Vehicle (SUV) (0002)	F	No	*Other Assets*	*General vehicles*	708	708	–	–	–	–
0046: Transport	Trekker (0041)	F	No	*Other Assets*	*General vehicles*	461	461	–	–	–	–
0046: Transport	Trekker (0050)	F	No	*Other Assets*	*General vehicles*	615	615	–	–	–	–
0046: Transport	Buildings (offices), server room upgrade	F	No	*Other Assets*	*Other Buildings*	17	17	–	–	–	–
0046: Transport	Bull Dozer	F	No	*Other Assets*	*Plant & equipment*	2 599	2 599	–	–	–	–
0046: Transport	Response / Rescue Vehicle	F	No	*Other Assets*	*Specialised vehicles - Fire*	982	982	–	–	–	–
0046: Transport	1 x 1.6 500kg LAW	F	No	*Other Assets*	*General vehicles*	1 212	–	1 212	–	–	–

Table 62 MBRR SA36: Detailed capital budget per municipal vote (continued)

Municipal Vote / Capital project / R thousand	Program/Project description	IDP Goal code	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	Total Project Estimate	Prior year outcomes		2013/14 Medium Term Revenue & Expenditure Framework		
							Audited Outcome 2011/12	Current Year 2012/13 Full Year	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
0046: Transport	1 x 1.6 500kg LAW met Voldeur Glasveselkap	F	No	*Other Assets*	*General vehicles*	522	–	522	–	–	–
0046: Transport	1 x 2.0 1000kg LAW	F	No	*Other Assets*	*General vehicles*	581	–	581	–	–	–
0046: Transport	1 x 2.0 LAW met Polisie Tipe Kap	F	No	*Other Assets*	*General vehicles*	586	–	586	–	–	–
0046: Transport	1 x 2.0 LAW met Trallies	F	No	*Other Assets*	*General vehicles*	450	–	450	–	–	–
0046: Transport	1.3 Ton 2.6 Diesel Trok Met Valkant	F	No	*Other Assets*	*General vehicles*	190	–	190	–	–	–
0046: Transport	1.6 500 Kg LAW (0048) (Vakante Pos)	F	No	*Other Assets*	*General vehicles*	136	–	136	–	–	–
0046: Transport	1.6 500 Kg LAW voldeur Kappie (0025) (Vakante Pos)	F	No	*Other Assets*	*General vehicles*	144	–	144	–	–	–
0046: Transport	1.6 Sedan Hatch Back	F	No	*Other Assets*	*General vehicles*	887	–	887	–	–	–
0046: Transport	1.6 Sedan Hatch Back - 0001	F	No	*Other Assets*	*General vehicles*	166	–	166	–	–	–
0046: Transport	1.6 Sedan Verkeersvoertuig	F	No	*Other Assets*	*General vehicles*	219	–	219	–	–	–
0046: Transport	2 Ton Crew Cab Trok met Drarak (0048) (Vakante Pos)	F	No	*Other Assets*	*General vehicles*	1 400	–	1 400	–	–	–
0046: Transport	2 Ton Crew Cab Trok met Drarak (0067)	F	No	*Other Assets*	*General vehicles*	350	–	350	–	–	–
0046: Transport	6 m3 Tipper Trok (0027)	F	No	*Other Assets*	*General vehicles*	970	–	–	970	–	–
0046: Transport	7 000 L Vacuum Tanker (0028)	F	No	*Other Assets*	*General vehicles*	955	–	955	–	–	–
0046: Transport	7000 L Vacuum Tanker (0028)	F	No	*Other Assets*	*General vehicles*	1 200	–	–	1 200	–	–
0046: Transport	Digger Loader (TLB) (0041)	F	No	*Other Assets*	*General vehicles*	580	–	580	–	–	–
0046: Transport	Hammer (Krupp) (0067)	F	No	*Other Assets*	*General vehicles*	272	–	272	–	–	–
0046: Transport	Laaigraaf (0027)	F	No	*Other Assets*	*General vehicles*	1 500	–	–	1 500	–	–
0046: Transport	Mobiele Kraan (0042)	F	No	*Other Assets*	*General vehicles*	898	–	898	–	–	–
0046: Transport	Vullistrok (0027)	F	No	*Other Assets*	*General vehicles*	1 300	–	–	1 300	–	–
0046: Transport	Draagbare Pomp 75 ml in - en uitlaat (0067)	F	No	*Other Assets*	*Plant & equipment*	40	–	–	40	–	–
0046: Transport	Hydroblast (0048)	F	No	*Other Assets*	*Plant & equipment*	550	–	–	550	–	–
0046: Transport	Jack Hammer (0041)	F	No	*Other Assets*	*Plant & equipment*	60	–	–	60	–	–
0046: Transport	Mobiele Kragopwekker (0067)	F	No	*Other Assets*	*Plant & equipment*	40	–	–	40	–	–
0046: Transport	Mobiele Pomp met 100 ml in- en uitlaat (0048)	F	No	*Other Assets*	*Plant & equipment*	105	–	–	105	–	–
0046: Transport	Roller - Bomag (0041)	F	No	*Other Assets*	*Plant & equipment*	160	–	160	–	–	–
0046: Transport	Skip Onderstel (0027)	F	No	*Other Assets*	*Plant & equipment*	250	–	–	250	–	–
0046: Transport	Zero Turn Lawn Mover (0050)	F	No	*Other Assets*	*Plant & equipment*	180	–	180	–	–	–
0046: Transport	8 Ton 6 kub Tipper Trok (0027)	F	No	*Other Assets*	*Specialised vehicles - Refuse*	806	–	806	–	–	–
0048: Sewerage Distribution Networks	Upgrade Main Sewerage Line (Dawid Street, Pab)	B	No	*Infrastructure - Sanitation*	*Reticulation*	12	12	–	–	–	–
0048: Sewerage Distribution Networks	Water & Rioolddienste 81 Erwe (Oorrol)	B	No	*Infrastructure - Sanitation*	*Reticulation*	322	322	–	–	–	–
0048: Sewerage Distribution Networks	Riool Toerusting	B	No	*Other Assets*	*Plant & equipment*	6	6	–	–	–	–
0048: Sewerage Distribution Networks	Enlarge main sewerage drainage line - Rosedale	B	No	*Infrastructure - Sanitation*	*Reticulation*	11 896	–	5 034	6 862	–	–
0048: Sewerage Distribution Networks	Enlarge Upington Main Sewerline (1156)	B	No	*Infrastructure - Sanitation*	*Reticulation*	5 002	–	–	–	2 000	3 002
0048: Sewerage Distribution Networks	Upgrade Main Sewerage Line (Dawid Street, Pab)	B	No	*Infrastructure - Sanitation*	*Reticulation*	343	–	343	–	–	–
0048: Sewerage Distribution Networks	Verlenging Van Rioollyn (Myles, Keidebees)	B	No	*Infrastructure - Sanitation*	*Reticulation*	55	–	55	–	–	–
0048: Sewerage Distribution Networks	Water & Rioolddienste 81 Erwe (Oorrol)	B	No	*Infrastructure - Sanitation*	*Reticulation*	607	–	607	–	–	–
0059: Electricity Administration	11 Kv Verbinding (Alpha / Charlie Sub)(Oorrol)	B	No	*Infrastructure - Electricity*	*Transmission & Reticulation*	39	39	–	–	–	–
0059: Electricity Administration	11kV feeder from Charlie substation to CS2	B	No	*Infrastructure - Electricity*	*Transmission & Reticulation*	26	26	–	–	–	–
0059: Electricity Administration	Elektrifisering 256 Huise (INEP)	B	No	*Infrastructure - Electricity*	*Transmission & Reticulation*	1 829	1 829	–	–	–	–
0059: Electricity Administration	Elektrifisering 256 Huise (Raad)	B	No	*Infrastructure - Electricity*	*Transmission & Reticulation*	1 388	1 388	–	–	–	–
0059: Electricity Administration	Elektrifisering 61 Huise (Raad Deel)(Oorrol)	B	No	*Infrastructure - Electricity*	*Transmission & Reticulation*	152	152	–	–	–	–
0059: Electricity Administration	Elektrisiteitaansluiting: Erf 11765 na Poskantoor	B	No	*Infrastructure - Electricity*	*Transmission & Reticulation*	3	3	–	–	–	–
0059: Electricity Administration	Elektrisiteitaansluiting: Erf 3389	B	No	*Infrastructure - Electricity*	*Transmission & Reticulation*	12	12	–	–	–	–
0059: Electricity Administration	High Mast Lighting (Rosedale & Paballelo)(MIG)	B	No	*Infrastructure - Electricity*	*Transmission & Reticulation*	80	80	–	–	–	–
0059: Electricity Administration	Netwerke (Nuwe Ontwikkelings)(Oorrol)	B	No	*Infrastructure - Electricity*	*Transmission & Reticulation*	7	7	–	–	–	–
0059: Electricity Administration	Netwerkopgradering (Sentrale Sake Gebied)(Orol)	B	No	*Infrastructure - Electricity*	*Transmission & Reticulation*	265	265	–	–	–	–
0059: Electricity Administration	Opgradeer Hooftoevoernetwerk	B	No	*Infrastructure - Electricity*	*Transmission & Reticulation*	1 154	1 154	–	–	–	–
0059: Electricity Administration	Skuif Vooraftbetaalmeters Na Nuwe Huise	B	No	*Infrastructure - Electricity*	*Transmission & Reticulation*	137	137	–	–	–	–
0059: Electricity Administration	Substation, Opgradeer Substasie BS6	B	No	*Infrastructure - Electricity*	*Transmission & Reticulation*	(77)	(77)	–	–	–	–

Table 62 MBRR SA36: Detailed capital budget per municipal vote (continued)

Municipal Vote / Capital project / R thousand	Program/Project description	IDP Goal code	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	Total Project Estimate	Prior year outcomes		2013/14 Medium Term Revenue & Expenditure Framework		
							Audited Outcome 2011/12	Current Year 2012/13 Full Year	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
0059: Electricity Administration	tydelike asds	B	No	*Infrastructure - Electricity*	*Transmission & Reticulation*	(8)	(8)	–	–	–	–
0059: Electricity Administration	Vooruitbetaalmeters (Hulpbehoewendes)	B	No	*Infrastructure - Electricity*	*Transmission & Reticulation*	18	18	–	–	–	–
0059: Electricity Administration	11kV feeder from BS4 to DS	B	No	*Infrastructure - Electricity*	*Transmission & Reticulation*	3 682	–	3 682	–	–	–
0059: Electricity Administration	11kV feeder from Charlie substation to CS2	B	No	*Infrastructure - Electricity*	*Transmission & Reticulation*	3 474	–	3 474	–	–	–
0059: Electricity Administration	Area/Street Lightning for New Developments: High mast Lights in Karos	B	No	*Infrastructure - Electricity*	*Transmission & Reticulation*	300	–	–	–	–	300
0059: Electricity Administration	Area/Street Lightning for New Developments: High mast Lights in Leerkrans	B	No	*Infrastructure - Electricity*	*Transmission & Reticulation*	300	–	–	–	–	300
0059: Electricity Administration	Area/Street Lightning for New Developments: High mast Lights in Raaswater	B	No	*Infrastructure - Electricity*	*Transmission & Reticulation*	300	–	–	–	–	300
0059: Electricity Administration	Area/Street Lightning for New Developments: High mast Lights in Lemoendraai	B	No	*Infrastructure - Electricity*	*Transmission & Reticulation*	600	–	–	–	–	600
0059: Electricity Administration	Area/Street Lightning for New Developments: High mast Lights in Angelierweg	B	No	*Infrastructure - Electricity*	*Transmission & Reticulation*	100	–	–	–	–	100
0059: Electricity Administration	Area/Street Lightning for New Developments: High mast Lights in Oranjeweg & Conn	B	No	*Infrastructure - Electricity*	*Transmission & Reticulation*	700	–	–	–	–	700
0059: Electricity Administration	Area/Street Lightning for New Developments: High mast Lights in Weston Street	B	No	*Infrastructure - Electricity*	*Transmission & Reticulation*	100	–	–	–	–	100
0059: Electricity Administration	Area/Street Lightning for New Developments: High mast Lights in Rosedale	B	No	*Infrastructure - Electricity*	*Transmission & Reticulation*	1 500	–	–	–	1 500	–
0059: Electricity Administration	Electrical Services for CTHC Development	B	No	*Infrastructure - Electricity*	*Transmission & Reticulation*	9 178	–	9 178	–	–	–
0059: Electricity Administration	Electrification projects of new Developments. 125 Connections In Paballelo	B	No	*Infrastructure - Electricity*	*Transmission & Reticulation*	2 354	–	2 354	–	–	–
0059: Electricity Administration	Electrification projects of new Developments. 350 Connections in Rosedale (North)	B	No	*Infrastructure - Electricity*	*Transmission & Reticulation*	5 861	–	3 212	2 649	–	–
0059: Electricity Administration	Electrification projects of new Developments. 375 Connections In Paballelo	B	No	*Infrastructure - Electricity*	*Transmission & Reticulation*	6 623	–	–	6 623	–	–
0059: Electricity Administration	Electrification projects of new Developments. 200 Connections in Rosedale (North)	B	No	*Infrastructure - Electricity*	*Transmission & Reticulation*	3 854	–	–	–	3 854	–
0059: Electricity Administration	Electrification projects of new Developments. 324 Connections in Smartie Valley	B	No	*Infrastructure - Electricity*	*Transmission & Reticulation*	5 722	–	–	5 722	–	–
0059: Electricity Administration	Electrification projects of new Developments. 455 Connections in Rosedale (West)	B	No	*Infrastructure - Electricity*	*Transmission & Reticulation*	8 767	–	–	–	5 414	3 352
0059: Electricity Administration	Electrification projects of new developments. 475 Connection in Rosedale (South)	B	No	*Infrastructure - Electricity*	*Transmission & Reticulation*	7 579	–	7 579	–	–	–
0059: Electricity Administration	Electrification projects of new Developments. 90 Connections in Louisvaleweg (Rondo	B	No	*Infrastructure - Electricity*	*Transmission & Reticulation*	1 734	–	–	–	1 734	–
0059: Electricity Administration	Electrification projects of new Developments. 300 Connections in Dakota Road North	B	No	*Infrastructure - Electricity*	*Transmission & Reticulation*	5 913	–	–	–	–	5 913
0059: Electricity Administration	Elektriese dienste na 81 erwe (Upington 26 / MKMVA)	B	No	*Infrastructure - Electricity*	*Transmission & Reticulation*	1 911	–	1 911	–	–	–
0059: Electricity Administration	Elektrifisering 256 Huise	B	No	*Infrastructure - Electricity*	*Transmission & Reticulation*	334	–	334	–	–	–
0059: Electricity Administration	Equipment for monitoring of supply quality	B	No	*Infrastructure - Electricity*	*Transmission & Reticulation*	350	–	350	–	–	–
0059: Electricity Administration	Fencing of mini-subs in Smarties Valley	B	No	*Infrastructure - Electricity*	*Transmission & Reticulation*	14	–	14	–	–	–
0059: Electricity Administration	High Mast Lighting (Rosedale & Paballelo)(MIG)	B	No	*Infrastructure - Electricity*	*Transmission & Reticulation*	2 549	–	2 549	–	–	–
0059: Electricity Administration	Nuwe Vooruitbetaalmeters	B	No	*Infrastructure - Electricity*	*Transmission & Reticulation*	118	–	25	28	30	35
0059: Electricity Administration	Opgradeer Hooftoevoernetwerk	B	No	*Infrastructure - Electricity*	*Transmission & Reticulation*	301	–	301	–	–	–
0059: Electricity Administration	Skuif Voorafbetaalmeters Na Nuwe Huise	B	No	*Infrastructure - Electricity*	*Transmission & Reticulation*	813	–	813	–	–	–
0059: Electricity Administration	Upgrade Main Supply Network and Connection to Delta Substation	B	No	*Infrastructure - Electricity*	*Transmission & Reticulation*	1 107	–	1 107	–	–	–
0059: Electricity Administration	Upgrading of networks	B	No	*Infrastructure - Electricity*	*Transmission & Reticulation*	400	–	400	–	–	–
0059: Electricity Administration	Vooruitbetaalmeters (Hulpbehoewendes)	B	No	*Infrastructure - Electricity*	*Transmission & Reticulation*	118	–	25	28	30	35
0066: Water Production	Set up tanks algae treatment & Filters water works	B	No	*Infrastructure - Water*	*Dams & Reservoirs*	187	187	–	–	–	–
0066: Water Production	Opgradeer A H September Waterwerke	B	No	*Infrastructure - Water*	*Reticulation*	217	217	–	–	–	–
0066: Water Production	Vervang Uitgediende Pompe, Skakeltuig, Kleppe	B	No	*Infrastructure - Water*	*Reticulation*	147	147	–	–	–	–
0066: Water Production	Bou van muur en maak van pad vir vlot by Raaswater	B	No	*Infrastructure - Water*	*Dams & Reservoirs*	367	–	367	–	–	–
0066: Water Production	Set up tanks algae treatment & Filters water works	B	No	*Infrastructure - Water*	*Dams & Reservoirs*	355	–	355	–	–	–
0066: Water Production	A H September Water Treatment Works	B	No	*Infrastructure - Water*	*Reticulation*	25 653	–	1 832	10 076	13 744	–
0066: Water Production	Opgradeer Leseding Watersuiweringswerke	B	No	*Infrastructure - Water*	*Reticulation*	73	–	73	–	–	–
0066: Water Production	Opgradeer Ntsikelelo Watersuiweringswerke	B	No	*Infrastructure - Water*	*Reticulation*	73	–	73	–	–	–
0066: Water Production	Pomp by Water	B	No	*Infrastructure - Water*	*Reticulation*	800	–	800	–	–	–
0066: Water Production	Upgrade and Install Chlorination Systems	B	No	*Infrastructure - Water*	*Reticulation*	600	–	–	–	–	600
0066: Water Production	Vervang Chloor Sisteme	B	No	*Infrastructure - Water*	*Reticulation*	70	–	70	–	–	–
0066: Water Production	Vervang Uitgediende Pompe	B	No	*Infrastructure - Water*	*Reticulation*	48	–	48	–	–	–
0066: Water Production	Vervang Uitgediende Pompe, Skakeltuig, Kleppe	B	No	*Infrastructure - Water*	*Reticulation*	210	–	210	–	–	–
0067: Water Distribution	Install Water Meters (Pab, R/Dale & L/W)	B	No	*Infrastructure - Water*	*Reticulation*	4 544	4 544	–	–	–	–
0067: Water Distribution	Water en Riool - Agrico (Edms) Bpk	B	No	*Infrastructure - Water*	*Reticulation*	(0)	(0)	–	–	–	–
0067: Water Distribution	Waternetwerke (Paballelo En Rosedale Plakkers)	B	No	*Infrastructure - Water*	*Reticulation*	455	455	–	–	–	–
0067: Water Distribution	Civil Services Infrastructure for CTHC Project	B	No	*Infrastructure - Water*	*Reticulation*	7 825	–	7 825	–	–	–

Table 62 MBRR SA36: Detailed capital budget per municipal vote (continued)

Municipal Vote / Capital project / R thousand	Program/Project description	IDP Goal code	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	Total Project Estimate	Prior year outcomes		2013/14 Medium Term Revenue & Expenditure Framework		
							Audited Outcome 2011/12	Current Year 2012/13 Full Year	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
0067: Water Distribution	Install Water Meters (Pab, R/Dale & L/W)	B	No	*Infrastructure - Water*	*Reticulation*	1 497	–	1 497	–	–	–
0067: Water Distribution	Protection / Safe guarding of Reservoirs and Pump Stations	B	No	*Infrastructure - Water*	*Reticulation*	500	–	–	–	–	500
0067: Water Distribution	Provide water on occupied residential sites	B	No	*Infrastructure - Water*	*Reticulation*	900	–	300	300	300	–
0067: Water Distribution	Replace worn-out water pipelines	B	No	*Infrastructure - Water*	*Reticulation*	1 200	–	100	300	300	500
0067: Water Distribution	Water Connections (425 Erwe Paballelo)	B	No	*Infrastructure - Water*	*Reticulation*	6 100	–	6 100	–	–	–
0067: Water Distribution	Waternetwerke (Paballelo En Rosedale Plakkers)	B	No	*Infrastructure - Water*	*Reticulation*	1 437	–	1 437	–	–	–
0067: Water Distribution	Water and Sewer Network Masterplans Software	B	No	*Intangibles*	*Computers - software & programming*	211	–	211	–	–	–
0067: Water Distribution	Kantoor vir Waterverspreiding	B	No	*Other Assets*	*Other Buildings*	91	–	91	–	–	–
Parent Capital expenditure						357 307	42 710	144 525	65 815	52 837	51 420
Entities:											
Entity Capital expenditure							–	–	–	–	–
Total Capital expenditure							42 710	144 525	65 815	52 837	51 420

Table 63 MBRR SA37 - Projects delayed from previous financial year

Municipal Vote / Capital project / R thousand	Project Name	Asset Class	Asset Sub-Class	Previous target year to complete	Current Year 2012/13		2012/13 Medium Term Revenue & Expenditure Framework		
				Year	Original Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Municipal Manager									
0002: Munisipale Raad	WYK 05- 20 TAFELS LOUISVALEWEG GEMEENSKAPSAAL	Community	Community halls	2011/2012	–	8	–	–	–
0002: Munisipale Raad	WYK 05 - 200 STOELE LOUISVALEWEG GEMEENSKAPSAAL	Community	Community halls	2011/2012	–	14	–	–	–
0002: Munisipale Raad	WYK 09 - TIOLET KEIDEBEES	Community	Cemeteries	2011/2012	–	12	–	–	–
0002: Munisipale Raad	WYK 02 - UITBREIDING VAN MORNING GLORY BEGRAFPLA	Community	Cemeteries	2011/2012	–	38	–	–	–
0002: Munisipale Raad	UPGRADING-LOUISVALEDORP PARK	Community	Parks & gardens	2011/2012	–	16	–	–	–
0002: Munisipale Raad	WYK 01:SPOEDBREKERS BY VUURBERG,UILSBERG (ADJ BU	Infrastructure - Road transport	Roads, Pavements & Bridges	2011/2012	–	51	–	–	–
0002: Munisipale Raad	WYK 02:AIRCONDITIONER(ADJ BUDGET)	Other Assets	Furniture and other office equipment	2011/2012	–	10	–	–	–
0002: Munisipale Raad	WYK 02:SPEELPARKTOERUSTING (ADJ BUDGET)	Community	Parks & gardens	2011/2012	–	22	–	–	–
0002: Munisipale Raad	WYK 03:KANTOORMEUBELS & TOERUSTING(ADJ BUDGET)	Other Assets	Furniture and other office equipment	2011/2012	–	3	–	–	–
0002: Munisipale Raad	WYK 03:AIRCONDITIONER(ADJ BUDGET)	Other Assets	Furniture and other office equipment	2011/2012	–	10	–	–	–
0002: Munisipale Raad	WYK 04:SPOEDBREKERS BY VLASBLOM,VARKOOR (ADJ BUD	Other Assets	Furniture and other office equipment	2011/2012	–	52	–	–	–
0002: Munisipale Raad	WYK 04:PALISADE OMHEINING KEIMOESWEGPARK (ADJ BU	Community	Parks & gardens	2011/2012	–	80	–	–	–
0002: Munisipale Raad	WYK 05:AIRCONDITIONER	Other Assets	Furniture and other office equipment	2011/2012	–	4	–	–	–
0002: Munisipale Raad	WYK 05:KANTOORMEUBELS & TOERUSTING (ADJ BUDGET)	Other Assets	Furniture and other office equipment	2011/2012	–	3	–	–	–
0002: Munisipale Raad	WYK 05:OMHEINING &PLANT VAN GRAS SPEELPARK (ADJ	Community	Parks & gardens	2011/2012	–	111	–	–	–
0002: Munisipale Raad	WYK 09:PARK BY KEIDEBEES LAKSMANWEG(ADJ BUDGET)	Community	Parks & gardens	2011/2012	–	24	–	–	–
0002: Munisipale Raad	WYK 07:AIRCONDITIONER	Other Assets	Furniture and other office equipment	2011/2012	–	10	–	–	–
0002: Munisipale Raad	WYK 07:SPEED BUMPS ALPHA,KAIZER&KING STR(ADJ BUD	Infrastructure - Road transport	Roads, Pavements & Bridges	2011/2012	–	5	–	–	–
0002: Munisipale Raad	WYK 10:VERBETERINGE BY BADDELBEKKIES(ADJ BUDGET)	Other Assets	Other Buildings	2011/2012	–	3	–	–	–
0002: Munisipale Raad	WYK 10:AIRCONDITIONER(ADJ BUDGET)	Other Assets	Furniture and other office equipment	2011/2012	–	5	–	–	–
0002: Munisipale Raad	WYK 10:KANTOORMEUBELS & TOERUSTING(ADJ BUDGET)	Other Assets	Furniture and other office equipment	2011/2012	–	3	–	–	–
0002: Munisipale Raad	WYK 11:AIRCONDITIONER (ADJ BUDGET)	Other Assets	Furniture and other office equipment	2011/2012	–	10	–	–	–
0002: Munisipale Raad	WYK 11:SPEELPARK BY KAMEELMOND(ADJ BUDGET)	Community	Parks & gardens	2011/2012	–	70	–	–	–
0002: Munisipale Raad	WYK 12:GRONDAANKOPE (ADJ BUDGET)	Other Assets	Other Land	2011/2012	–	200	–	–	–

Table 63 MBRR SA37 - Projects delayed from previous financial year (continued)

Municipal Vote / Capital project / R thousand	Project Name	Asset Class	Asset Sub-Class	Previous target year to complete	Current Year 2012/13		2012/13 Medium Term Revenue & Expenditure Framework		
				Year	Original Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
0002: Munisipale Raad	WYK 13:ONTWIKKELING VAN PARK (ADJ BUDGET)	Community	Parks & gardens	2011/2012	–	50	–	–	–
0002: Munisipale Raad	WYK 14:OMHEINING VAN KANTOORGEBOU-NTSIK(ADJ BUD)	Other Assets	Other Buildings	2011/2012	–	25	–	–	–
0002: Munisipale Raad	WYK 10:HYBRID 15 ACTIVE FULL RANGE SPEAKERS	Other Assets	Other	2011/2012	–	2	–	–	–
0002: Munisipale Raad	WYK 10:HYBRID 15 ACTIVE FULL RANGE SPEAKERS	Other Assets	Other	2011/2012	–	2	–	–	–
0002: Munisipale Raad	WYK 10:HYBRID 15 DUAL FULL RANGE SPEAKERS	Other Assets	Other	2011/2012	–	1	–	–	–
0002: Munisipale Raad	WYK 10:HYBRID 15 DUAL FULL RANGE SPEAKERS	Other Assets	Other	2011/2012	–	1	–	–	–
0002: Munisipale Raad	WYK 10:HYBRID 8-CHANNEL POWER MIXER	Other Assets	Other	2011/2012	–	2	–	–	–
0002: Munisipale Raad	WYK 10:HYBRID DUAL CORDLESS MICROPHONE SET	Other Assets	Other	2011/2012	–	1	–	–	–
0002: Munisipale Raad	WYK 10:PAIR X SPEAKER STAND	Other Assets	Other	2011/2012	–	1	–	–	–
0002: Munisipale Raad	WYK 10:6-WAY POWER RAIL	Other Assets	Other	2011/2012	–	0	–	–	–
0002: Munisipale Raad	WYK 10:10 METER COMP CABLES	Other Assets	Other	2011/2012	–	1	–	–	–
0002: Munisipale Raad	WYK 10:20 METER SPEAKER CABLE'S SPEAKON	Other Assets	Other	2011/2012	–	1	–	–	–
0002: Munisipale Raad	WYK 10:FLIGHT CASE MOBILITY FOR MIXER AND MIC'S	Other Assets	Other	2011/2012	–	3	–	–	–
0002: Munisipale Raad	WYK 10:AIRCONDITIONER BABBELBEKKIES	Other Assets	Furniture and other office equipment	2011/2012	–	5	–	–	–
0002: Munisipale Raad	WYK 02:UPGRADING-MORNING GLORY PARK	Community	Parks & gardens	2011/2012	–	15	–	–	–
0031: Plaaslike Ekonomiese Ontwikkeling	LED SKERMS - HOEK VAN LUTZ & LE ROUXSTRAAT	Other Assets	Furniture and other office equipment	2011/2012	–	1	–	–	–
Corporate Services									
0001: Administrasie	ADDITIONAL OFFICE BUILDINGS (HEAD OFFICE)	Other Assets	Other Buildings	2011/2012	–	394	–	–	–
0033: Inligtingstegnologie	5 X D-TERM TELEPHONES (LCU-UNIT)	Other Assets	Furniture and other office equipment	2011/2012	–	6	–	–	–
0033: Inligtingstegnologie	LAPTOP & BAG - ACER (SEKRETARES VAN MB)	Other Assets	Computers - hardware/equipment	2011/2012	–	5	–	–	–
0033: Inligtingstegnologie	WYK 01:LAPTOP & BAG - ACER (ADJ BUDGET)	Other Assets	Computers - hardware/equipment	2011/2012	–	6	–	–	–
0033: Inligtingstegnologie	WYK 02:LAPTOP & BAG - ACER (ADJ BUDGET)	Other Assets	Computers - hardware/equipment	2011/2012	–	6	–	–	–
0033: Inligtingstegnologie	WYK 03:LAPTOP & BAG - ACER (ADJ BUDGET)	Other Assets	Computers - hardware/equipment	2011/2012	–	6	–	–	–
0033: Inligtingstegnologie	WYK 04:LAPTOP & BAG - ACER (ADJ BUDGET)	Other Assets	Computers - hardware/equipment	2011/2012	–	6	–	–	–
0033: Inligtingstegnologie	WYK 05:LAPTOP & BAG - ACER (ADJ BUDGET)	Other Assets	Computers - hardware/equipment	2011/2012	–	6	–	–	–
0033: Inligtingstegnologie	WYK 07:LAPTOP & BAG - ACER (ADJ BUDGET)	Other Assets	Computers - hardware/equipment	2011/2012	–	6	–	–	–
0033: Inligtingstegnologie	WYK 10:LAPTOP & BAG - ACER (ADJ BUDGET)	Other Assets	Computers - hardware/equipment	2011/2012	–	6	–	–	–
0033: Inligtingstegnologie	WYK 11:LAPTOP & BAG - ACER (ADJ BUDGET)	Other Assets	Computers - hardware/equipment	2011/2012	–	6	–	–	–
0033: Inligtingstegnologie	WYK 13:LAPTOP & BAG - ACER (ADJ BUDGET)	Other Assets	Computers - hardware/equipment	2011/2012	–	6	–	–	–

Table 63 MBRR SA37 - Projects delayed from previous financial year (continued)

Municipal Vote / Capital project / R thousand	Project Name	Asset Class	Asset Sub-Class	Previous target year to complete	Current Year 2012/13		2012/13 Medium Term Revenue & Expenditure Framework		
				Year	Original Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
0033: Inligtingstegnologie	WYK 14:LAPTOP & BAG - ACER (ADJ BUDGET)	Other Assets	Computers - hardware/equipment	2011/2012	–	6	–	–	–
0033: Inligtingstegnologie	REKENAAR SKERM VIR SCM	Other Assets	Computers - hardware/equipment	2011/2012	–	1	–	–	–
0033: Inligtingstegnologie	REKENAAR SKERM VIR SCM	Other Assets	Computers - hardware/equipment	2011/2012	–	1	–	–	–
									–
Development Services									
0020: Verkeersdienste	4 X E-NATIS WORKSTATIONS (2GB)	Other Assets	Computers - hardware/equipment	2011/2012	–	41	–	–	–
0020: Verkeersdienste	4 X 19" LCD MONITOR	Other Assets	Computers - hardware/equipment	2011/2012	–	13	–	–	–
0020: Verkeersdienste	2 X E-NATIS DOCUMENT PRINTER	Other Assets	Computers - hardware/equipment	2011/2012	–	39	–	–	–
0020: Verkeersdienste	2 X E-NATIS QUERY PRINTER	Other Assets	Computers - hardware/equipment	2011/2012	–	15	–	–	–
0027: Vullisverwyderingsdienste	BOORGATE VIR WATER TOETSING STORTING TERREIN	Infrastructure - Water	Water purification	2011/2012	–	46	–	–	–
0050: Parke	MIB BACK CHAIR	Other Assets	Furniture and other office equipment	2011/2012	–	1	–	–	–
0050: Parke	WOODEN POLES: MONUMENT PARK	Community	Parks & gardens	2011/2012	–	4	–	–	–
0050: Parke	UPT 26: IRRIGATION SYSTEM PROJECT	Infrastructure - Other	Other	2011/2012	–	8	–	–	–
0055: Sportgronde	NETBALL/TENNIS COURTS PAB STADUIM (LOTTO)(OORROL	Community	Sportsfields & stadia	2011/2012	–	1	–	–	–
0055: Sportgronde	SOCCER FIELDS PABALLELO STADUIM (LOTTO)(OORROL)	Community	Sportsfields & stadia	2011/2012	–	51	–	–	–
0055: Sportgronde	UPGRADING - KALKSLOOT SPORT GROUNDS (LOTTO)	Community	Sportsfields & stadia	2011/2012	–	1 742	–	–	–
0055: Sportgronde	UPGRADING - KAROS SPORT GROUND (LOTTO)	Community	Sportsfields & stadia	2011/2012	–	1 703	–	–	–
0055: Sportgronde	ABLUTION FACILITIES KALKSLOOT STADIUM	Community	Sportsfields & stadia	2011/2012	–	304	–	–	–
0055: Sportgronde	ABLUTION FACILITIES KAROS STADIUM	Community	Sportsfields & stadia	2011/2012	–	419	–	–	–
0057: Begraafplase	WATERPYPLYN (KAMEELBOOM BEGRAAFPLAAS)(OORROL)	Community	Other	2011/2012	–	18	–	–	–
0057: Begraafplase	ABLUSIEBLOK,STOOR & HEINING - LEERKRANTZ (MIG)	Community	Cemeteries	2011/2012	–	505	–	–	–
0057: Begraafplase	ABLUSIEBLOK,STOOR & HEINING - NTSIKELELO (MIG)	Community	Cemeteries	2011/2012	–	708	–	–	–
0057: Begraafplase	ABLUSIEBLOK,STOOR & HEINING - PABALELLO (MIG)	Community	Cemeteries	2011/2012	–	1 538	–	–	–
1004: Masincedane Bib. Projek	SHELVES - ROSEDALE LIBRARY	Other Assets	Furniture and other office equipment	2011/2012	–	40	–	–	–
1004: Masincedane Bib. Projek	STUDY TABLES	Other Assets	Furniture and other office equipment	2011/2012	–	1	–	–	–
1004: Masincedane Bib. Projek	CHAIRS	Other Assets	Furniture and other office equipment	2011/2012	–	0	–	–	–
1004: Masincedane Bib. Projek	FILE CABINETS	Other Assets	Furniture and other office equipment	2011/2012	–	2	–	–	–
1004: Masincedane Bib. Projek	COPY MASCHINE X1 (ADJ BUDGET)	Other Assets	Furniture and other office equipment	2011/2012	–	18	–	–	–
1004: Masincedane Bib. Projek	CURTAINS (FORUM LIBRARY)(ADJ BUDGET)	Other Assets	Furniture and other office equipment	2011/2012	–	7	–	–	–
1004: Masincedane Bib. Projek	GUILLOTINE (ADJ BUDGET)	Other Assets	Furniture and other office equipment	2011/2012	–	1	–	–	–
1004: Masincedane Bib. Projek	LAMINATORS X1 (ADJ BUDGET)	Other Assets	Furniture and other office equipment	2011/2012	–	0	–	–	–
1004: Masincedane Bib. Projek	COPY MASCHINE X1 (ADJ BUDGET)	Other Assets	Furniture and other office equipment	2011/2012	–	18	–	–	–

Table 63 MBRR SA37 - Projects delayed from previous financial year (continued)

Municipal Vote / Capital project / R thousand	Project Name	Asset Class	Asset Sub-Class	Previous target year to complete	Current Year 2012/13		2012/13 Medium Term Revenue & Expenditure Framework		
				Year	Original Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
1004: Masincedane Bib. Projek	LAMINATORS X1 (ADJ BUDGET)	Other Assets	Furniture and other office equipment	2011/2012	–	0	–	–	–
1004: Masincedane Bib. Projek	LAMINATORS X1 (ADJ BUDGET)	Other Assets	Furniture and other office equipment	2011/2012	–	0	–	–	–
Technical Services									
0041: Strate en Stormwaterdreinering	RESEALING OF STREET	Infrastructure - Road transport	Roads, Pavements & Bridges	2011/2012	–	5 000	–	–	–
0041: Strate en Stormwaterdreinering	CONNECTION ROAD BETWEEN ROSEDALE AND PABALLELO	Infrastructure - Road transport	Roads, Pavements & Bridges	2011/2012	–	1 061	–	–	–
0041: Strate en Stormwaterdreinering	SECOND ENTRANCE TO PABALLELO	Infrastructure - Road transport	Roads, Pavements & Bridges	2011/2012	–	5 122	–	–	–
0041: Strate en Stormwaterdreinering	PLAVEI VAN TOEGANGSPAD (LESEDING)(MIG)(OORROL)	Infrastructure - Road transport	Roads, Pavements & Bridges	2011/2012	–	935	–	–	–
0041: Strate en Stormwaterdreinering	HERSEEL VAN STRATE (OORROL)	Infrastructure - Road transport	Roads, Pavements & Bridges	2011/2012	–	2 241	–	–	–
0041: Strate en Stormwaterdreinering	PLAVEI VAN STRATE (MANNE DEPICO&SISHUBA)(OORROL)	Infrastructure - Road transport	Roads, Pavements & Bridges	2011/2012	–	376	–	–	–
0041: Strate en Stormwaterdreinering	PAVING STREETS PABALLELO (EPWP PROJECT)(OORROL)	Infrastructure - Road transport	Roads, Pavements & Bridges	2011/2012	–	1 394	–	–	–
0041: Strate en Stormwaterdreinering	LOUISVALEDORP ACCESS ROAD (MIG)	Infrastructure - Road transport	Roads, Pavements & Bridges	2011/2012	–	1 978	–	–	–
0041: Strate en Stormwaterdreinering	RAASWATER ACCESS ROAD (MIG)	Infrastructure - Road transport	Roads, Pavements & Bridges	2011/2012	–	789	–	–	–
0041: Strate en Stormwaterdreinering	KALKSLOOT ACCESS ROAD (MIG)	Infrastructure - Road transport	Roads, Pavements & Bridges	2011/2012	–	679	–	–	–
0042: Werkswinkel	IMPROVEMENTS AT WORKSHOP (OORROL)	Other Assets	Plant & equipment	2011/2012	–	2 000	–	–	–
0042: Werkswinkel	20TON TROLLY JACK	Other Assets	Plant & equipment	2011/2012	–	25	–	–	–
0042: Werkswinkel	3TON TROLLY JACK	Other Assets	Plant & equipment	2011/2012	–	5	–	–	–
0042: Werkswinkel	BEARING ADAPTOR SET	Other Assets	Plant & equipment	2011/2012	–	2	–	–	–
0042: Werkswinkel	JOHN VICE	Other Assets	Plant & equipment	2011/2012	–	2	–	–	–
0042: Werkswinkel	WIRELESS NOISE TESTER	Other Assets	Plant & equipment	2011/2012	–	3	–	–	–
0042: Werkswinkel	BOROSCOPE	Other Assets	Plant & equipment	2011/2012	–	2	–	–	–
0042: Werkswinkel	OIL EVACTUATOR 80L	Other Assets	Plant & equipment	2011/2012	–	6	–	–	–
0042: Werkswinkel	TOOL TROLLEY	Other Assets	Plant & equipment	2011/2012	–	10	–	–	–
0042: Werkswinkel	BRAKE PLESSURE BLEEDER	Other Assets	Plant & equipment	2011/2012	–	1	–	–	–
0042: Werkswinkel	MIC SET 0-300MM	Other Assets	Plant & equipment	2011/2012	–	1	–	–	–
0042: Werkswinkel	ENGINE SUPPORT	Other Assets	Plant & equipment	2011/2012	–	1	–	–	–
0042: Werkswinkel	BEARING PULLER SET	Other Assets	Plant & equipment	2011/2012	–	2	–	–	–
0042: Werkswinkel	RADIATOR PRESSURE TESTER	Other Assets	Plant & equipment	2011/2012	–	3	–	–	–
0042: Werkswinkel	3TON BOKKIES RATCHET	Other Assets	Plant & equipment	2011/2012	–	4	–	–	–
0042: Werkswinkel	6TON BOKKIES RATCHET	Other Assets	Plant & equipment	2011/2012	–	7	–	–	–

Table 63 MBRR SA37 - Projects delayed from previous financial year (continued)

Municipal Vote / Capital project / R thousand	Project Name	Asset Class	Asset Sub-Class	Previous target year to complete	Current Year 2012/13		2012/13 Medium Term Revenue & Expenditure Framework		
				Year	Original Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
0042: Werkswinkel	LEADLIGHTS KOORDLOOS	Other Assets	Plant & equipment	2011/2012	–	2	–	–	–
0042: Werkswinkel	BOORPUNTE 1.5-13MM SET	Other Assets	Plant & equipment	2011/2012	–	1	–	–	–
0042: Werkswinkel	CHUCK KEYS	Other Assets	Plant & equipment	2011/2012	–	0	–	–	–
0042: Werkswinkel	EASYOUTS	Other Assets	Plant & equipment	2011/2012	–	1	–	–	–
0042: Werkswinkel	MANUAL GREASE CONTAINER	Other Assets	Plant & equipment	2011/2012	–	2	–	–	–
0042: Werkswinkel	DRIPTRAYS	Other Assets	Plant & equipment	2011/2012	–	3	–	–	–
0042: Werkswinkel	CLUTCH ALIGNMENT SET	Other Assets	Plant & equipment	2011/2012	–	0	–	–	–
0042: Werkswinkel	FENDER COVERS	Other Assets	Plant & equipment	2011/2012	–	1	–	–	–
0042: Werkswinkel	PISTON RING PLIER	Other Assets	Plant & equipment	2011/2012	–	0	–	–	–
0042: Werkswinkel	OIL MEASURE 500ML	Other Assets	Plant & equipment	2011/2012	–	0	–	–	–
0042: Werkswinkel	OIL MEASURE 1L	Other Assets	Plant & equipment	2011/2012	–	0	–	–	–
0042: Werkswinkel	OIL MEASURE 2L	Other Assets	Plant & equipment	2011/2012	–	0	–	–	–
0042: Werkswinkel	OIL MEASURE 5L	Other Assets	Plant & equipment	2011/2012	–	0	–	–	–
0042: Werkswinkel	FUNNEL	Other Assets	Plant & equipment	2011/2012	–	0	–	–	–
0042: Werkswinkel	TELESCOPIC GAUGE SET	Other Assets	Plant & equipment	2011/2012	–	0	–	–	–
0042: Werkswinkel	VALVESPRING REPAIR KIT	Other Assets	Plant & equipment	2011/2012	–	2	–	–	–
0042: Werkswinkel	OIL DRAIN	Other Assets	Plant & equipment	2011/2012	–	0	–	–	–
0042: Werkswinkel	OIL PRESSURE GAUGE SET STEERING	Other Assets	Plant & equipment	2011/2012	–	1	–	–	–
0045: Rioolsuiweringswerke	VERVANG UITGEDIENDE POMPE,SKAKELTUIG,KLEPPE	Infrastructure - Sanitation	Sewerage purification	2011/2012	–	273	–	–	–
0045: Rioolsuiweringswerke	ENLARGE MAIN SEWERAGE DRAINAGE LINE	Infrastructure - Sanitation	Reticulation	2011/2012	–	446	–	–	–
0046: Vervoer	1.6 SEDAN (0001)	Other Assets	General vehicles	2011/2012	–	166	–	–	–
0046: Vervoer	2.0 1000KG LAW MET TRALLIES (0001)	Other Assets	General vehicles	2011/2012	–	150	–	–	–
0046: Vervoer	2.0 1000KG LAW MET TRALLIES (0002)	Other Assets	General vehicles	2011/2012	–	150	–	–	–
0046: Vervoer	1.6 500KG LAW MET KAPPIE (0007)	Other Assets	General vehicles	2011/2012	–	107	–	–	–

Table 63 MBRR SA37 - Projects delayed from previous financial year (continued)

Municipal Vote / Capital project / R thousand	Project Name	Asset Class	Asset Sub-Class	Previous target year to complete	Current Year 2012/13		2012/13 Medium Term Revenue & Expenditure Framework		
				Year	Original Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
0046: Vervoer	1.6 HATCH BACK (0018)	Other Assets	General vehicles	2011/2012	–	127	–	–	–
0046: Vervoer	1.6 500KG LAW (0020)	Other Assets	General vehicles	2011/2012	–	101	–	–	–
0046: Vervoer	1.6 500KG LAW (0028)	Other Assets	General vehicles	2011/2012	–	101	–	–	–
0046: Vervoer	1.6 500KG LAW (0028)	Other Assets	General vehicles	2011/2012	–	101	–	–	–
0046: Vervoer	1.6 HATCH BACK (0029)	Other Assets	General vehicles	2011/2012	–	127	–	–	–
0046: Vervoer	1.6 HATCH BACK (0029)	Other Assets	General vehicles	2011/2012	–	127	–	–	–
0046: Vervoer	1.6 500KG LAW (0029)	Other Assets	General vehicles	2011/2012	–	101	–	–	–
0046: Vervoer	1.6 500KG LAW (0034)	Other Assets	General vehicles	2011/2012	–	101	–	–	–
0046: Vervoer	2.0 1000KG LAW (0040)	Other Assets	General vehicles	2011/2012	–	145	–	–	–
0046: Vervoer	2.0 1000KG LAW (0041)	Other Assets	General vehicles	2011/2012	–	145	–	–	–
0046: Vervoer	2.0 1000KG LAW (0041)	Other Assets	General vehicles	2011/2012	–	145	–	–	–
0046: Vervoer	1.6 500KG LAW (0042)	Other Assets	General vehicles	2011/2012	–	101	–	–	–
0046: Vervoer	2.0 1000KG LAW (0047)	Other Assets	General vehicles	2011/2012	–	145	–	–	–
0046: Vervoer	2.0 1000KG LAW MET KAPPIE (0049)	Other Assets	General vehicles	2011/2012	–	154	–	–	–
0046: Vervoer	1.6 500KG LAW (0059)	Other Assets	General vehicles	2011/2012	–	101	–	–	–
0046: Vervoer	1 TON 2.4 2X4 LAW MET KAPPIE (OORROL)	Other Assets	General vehicles	2011/2012	–	154	–	–	–
0046: Vervoer	1 TON 2X4 LAW (OORROL)	Other Assets	General vehicles	2011/2012	–	150	–	–	–
0046: Vervoer	1 TON 2X4 LAW MET POLISIE TIPE KAPPIE (OORROL)	Other Assets	General vehicles	2011/2012	–	195	–	–	–
0046: Vervoer	1 TON 2X4 LAW MET POLISIE TIPE KAPPIE (OORROL)	Other Assets	General vehicles	2011/2012	–	195	–	–	–
0046: Vervoer	1 TON 2X4 LAW MET POLISIE TIPE KAPPIE (OORROL)	Other Assets	General vehicles	2011/2012	–	195	–	–	–
0046: Vervoer	1.4 500KG LAW (OORROL)	Other Assets	General vehicles	2011/2012	–	101	–	–	–
0046: Vervoer	1.4 500KG LAW (OORROL)	Other Assets	General vehicles	2011/2012	–	101	–	–	–
0046: Vervoer	1.4 500KG LAW (OORROL)	Other Assets	General vehicles	2011/2012	–	101	–	–	–
0046: Vervoer	1.4 500KG LAW (OORROL)	Other Assets	General vehicles	2011/2012	–	101	–	–	–
0046: Vervoer	1.4 500KG LAW MET KAPPIE (OORROL)	Other Assets	General vehicles	2011/2012	–	107	–	–	–
0046: Vervoer	1.6 SEDAN (HATCH BACK)(OORROL)	Other Assets	General vehicles	2011/2012	–	127	–	–	–
0046: Vervoer	1.6 SEDAN (HATCH BACK)(OORROL)	Other Assets	General vehicles	2011/2012	–	127	–	–	–
0046: Vervoer	1.6 SEDAN (HATCH BACK)(OORROL)	Other Assets	General vehicles	2011/2012	–	127	–	–	–
0046: Vervoer	1.6 SEDAN (HATCH BACK)(OORROL)	Other Assets	General vehicles	2011/2012	–	127	–	–	–
0046: Vervoer	1.6 SEDAN VERKEERSVOERTUIG(OORROL)	Other Assets	General vehicles	2011/2012	–	219	–	–	–
0048: Riool Distribusie Netwerke	UPGRADE MAIN SEWERAGE LINE (DAWID STREET)OORROL	Infrastructure - Sanitation	Reticulation	2011/2012	–	343	–	–	–
0048: Riool Distribusie Netwerke	VERLENGING VAN RIOOLLYN (MYLES,KEIDEBEES)OORROL	Infrastructure - Sanitation	Reticulation	2011/2012	–	55	–	–	–

Table 63 MBRR SA37 - Projects delayed from previous financial year (continued)

Municipal Vote / Capital project / R thousand	Project Name	Asset Class	Asset Sub-Class	Previous target year to complete	Current Year 2012/13		2012/13 Medium Term Revenue & Expenditure Framework		
				Year	Original Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
0046: Vervoer	1.4 500KG LAW (OORROL)	Other Assets	General vehicles	2011/2012	–	101	–	–	–
0046: Vervoer	1.4 500KG LAW (OORROL)	Other Assets	General vehicles	2011/2012	–	101	–	–	–
0046: Vervoer	1.4 500KG LAW (OORROL)	Other Assets	General vehicles	2011/2012	–	101	–	–	–
0046: Vervoer	1.4 500KG LAW MET KAPPIE (OORROL)	Other Assets	General vehicles	2011/2012	–	107	–	–	–
0046: Vervoer	1.6 SEDAN (HATCH BACK)(OORROL)	Other Assets	General vehicles	2011/2012	–	127	–	–	–
0046: Vervoer	1.6 SEDAN (HATCH BACK)(OORROL)	Other Assets	General vehicles	2011/2012	–	127	–	–	–
0046: Vervoer	1.6 SEDAN (HATCH BACK)(OORROL)	Other Assets	General vehicles	2011/2012	–	127	–	–	–
0046: Vervoer	1.6 SEDAN (HATCH BACK)(OORROL)	Other Assets	General vehicles	2011/2012	–	127	–	–	–
0046: Vervoer	1.6 SEDAN VERKEERSVOERTUIG(OORROL)	Other Assets	General vehicles	2011/2012	–	219	–	–	–
0048: Riool Distribusie Netwerke	UPGRADE MAIN SEWERAGE LINE (DAWID STREET)OORROL	Infrastructure - Sanitation	Reticulation	2011/2012	–	343	–	–	–
0048: Riool Distribusie Netwerke	VERLENGING VAN RIOOLLYN (MYLES,KEIDEBEES)OORROL	Infrastructure - Sanitation	Reticulation	2011/2012	–	55	–	–	–
0048: Riool Distribusie Netwerke	WATER & RIOOLDIENSTE 81 ERWE (OORROL)	Infrastructure - Sanitation	Reticulation	2011/2012	–	607	–	–	–
0059: Elek. Administrasie	NUWE VOORUITBETAALMETERS	Infrastructure - Electricity	Transmission & Reticulation	2011/2012	–	20	–	–	–
0059: Elek. Administrasie	VOORUITBETAALMETERS (HULPBEHOEWENDES)	Infrastructure - Electricity	Transmission & Reticulation	2011/2012	–	7	–	–	–
0059: Elek. Administrasie	ELEKTRIFISERING 256 HUISE (RAAD)	Infrastructure - Electricity	Transmission & Reticulation	2011/2012	–	880	–	–	–
0059: Elek. Administrasie	UPGRADING OF NETWORKS	Infrastructure - Electricity	Transmission & Reticulation	2011/2012	–	400	–	–	–
0059: Elek. Administrasie	11KV FEEDER FROM CHARLIE SUBSTATION TO CS2	Infrastructure - Electricity	Transmission & Reticulation	2011/2012	–	5 974	–	–	–
0059: Elek. Administrasie	11KV FEEDER FROM BS4 TO DS	Infrastructure - Electricity	Transmission & Reticulation	2011/2012	–	4 500	–	–	–
0059: Elek. Administrasie	FENCING OF MINI-SUBS IN SMARTIES VALLEY	Infrastructure - Electricity	Transmission & Reticulation	2011/2012	–	14	–	–	–
0059: Elek. Administrasie	OPGRADEER HOOFTOEVOERNETWERK (OORROL)	Infrastructure - Electricity	Transmission & Reticulation	2011/2012	–	301	–	–	–
0059: Elek. Administrasie	SKUIF VOORAFBETAAL METERS NA NUWE HUISE (OORROL)	Infrastructure - Electricity	Transmission & Reticulation	2011/2012	–	569	–	–	–
0059: Elek. Administrasie	NETWERKOPGRADERING (SENTRALE SAKE GEBIED (OORROL	Infrastructure - Electricity	Transmission & Reticulation	2011/2012	–	86	–	–	–
0059: Elek. Administrasie	OPGRADEER SUBSTASIE E2 (LOUISVALEWEG)(OORROL)	Infrastructure - Electricity	Transmission & Reticulation	2011/2012	–	8	–	–	–
0059: Elek. Administrasie	ELEKTRIFISERING 61 HUISE (RAAD DEEL)(OORROL)	Infrastructure - Electricity	Transmission & Reticulation	2011/2012	–	7	–	–	–
0059: Elek. Administrasie	HIGH MAST LIGHTING (ROSEDALE & PABALLELO)(MIG)	Infrastructure - Electricity	Transmission & Reticulation	2011/2012	–	2 691	–	–	–
0066: Waterproduksie	SET UP TANKS ALGAE TREATMENT & FILTERS WATER WOR	Infrastructure - Water	Dams & Reservoirs	2011/2012	–	2 613	–	–	–
0066: Waterproduksie	VERVANG UITGEDIENDE POMPE,SKAKELTUIG,KLEPPE	Infrastructure - Water	Reticulation	2011/2012	–	57	–	–	–
0066: Waterproduksie	OPGRADEER NTSIKELELO WATERSUIWERINGSWERKE (OORRO	Infrastructure - Water	Reticulation	2011/2012	–	73	–	–	–
0066: Waterproduksie	OPGRADEER LESEDING WATERSUIWERINGSWERKE (OORROL)	Infrastructure - Water	Reticulation	2011/2012	–	73	–	–	–
0067: Waterverspreiding	WATERNETWERKE (PABALLELO PLAKKERS)(OORROL)	Infrastructure - Water	Reticulation	2011/2012	–	437	–	–	–
0067: Waterverspreiding	WATERNETWERKE (ROSEDALE PLAKKERS)(OORROL)	Infrastructure - Water	Reticulation	2011/2012	–	1 000	–	–	–
0067: Waterverspreiding	INSTALL WATER METERS (PAB, ROSE & L/W)(MIG)	Infrastructure - Water	Reticulation	2011/2012	–	417	–	–	–
					–	**56 629**	–	–	–

2.13 Legislation compliance status

Compliance with the MFMA implementation requirements have been substantially adhered to through the following activities:

1. In year reporting

   Reporting to National Treasury in electronic format was fully complied with on a monthly basis. Section 71 reporting to the Mayor (within 10 working days) has progressively improved.

2. Internship programme

   The municipality is participating in the Municipal Financial Management Internship programme and has employed four of the five interns undergoing training in various divisions of the Financial Services Department. The four will complete their two year contract on 30 June 2013. Since the introduction of the Internship programme the municipality has successfully employed and trained four other interns through this programme and all of them were appointed in the municipality.

3. Budget and Treasury Office

   The Budget and Treasury Office has been established in accordance with the MFMA.

4. Audit Committee

   An Audit Committee has been established and is fully functional.

5. Service Delivery and Implementation Plan

   The detail SDBIP document is at a draft stage and will be finalised after approval of the 2013/2014 MTREF in May 2013 directly aligned and informed by the 2013/2014 MTREF.

6. Annual Report

   Annual report is compiled in terms of the MFMA and National Treasury requirements.

7. MFMA Training

   The MFMA training module in electronic format is presented at the municipality's internal centre and training is on-going.

8. Policies

An amendment of the Municipal Property Rates Regulations as published in Government Notice 363 of 27 March 2009 was announced in Government Gazette 33016 on 12 March 2010. The ratios as prescribed in the Regulations have been complied with.

2.14 Other supporting documents

Table 64 MBRR Table SA1 - Supporting detail to budgeted financial performance

Description / R thousand	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
REVENUE ITEMS:									
Property rates									
Total Property Rates	35 997	39 472	43 340	50 823	50 823	50 823	63 351	67 073	71 644
less Revenue Foregone	1 027	1 368	2 098	2 169	2 054	2 054	2 181	2 329	2 488
Net Property Rates	34 970	38 104	41 242	48 654	48 769	48 769	61 170	64 743	69 155
Service charges - electricity revenue									
Total Service charges - electricity revenue	108 081	143 213	171 615	194 082	196 419	196 419	213 283	230 254	248 581
less Revenue Foregone									
Net Service charges - electricity revenue	108 081	143 213	171 615	194 082	196 419	196 419	213 283	230 254	248 581
Service charges - water revenue									
Total Service charges - water revenue	34 312	35 861	37 086	43 412	43 442	43 442	47 118	49 736	53 218
less Revenue Foregone									
Net Service charges - water revenue	34 312	35 861	37 086	43 412	43 442	43 442	47 118	49 736	53 218
Service charges - sanitation revenue									
Total Service charges - sanitation revenue	19 044	20 356	23 065	24 842	25 171	25 171	26 933	28 818	29 020
less Revenue Foregone									
Net Service charges - sanitation revenue	19 044	20 356	23 065	24 842	25 171	25 171	26 933	28 818	29 020
Service charges - refuse revenue									
Total refuse removal revenue	12 552	14 390	16 948	22 659	22 660	22 660	24 346	25 943	27 759
Total landfill revenue									
less Revenue Foregone									
Net Service charges - refuse revenue	12 552	14 390	16 948	22 659	22 660	22 660	24 346	25 943	27 759
Other Revenue by source									
Application Sub-Division / Resoning	31	51	67	47	70	70	70	74	79
Discount Post Office	54	52	44	64	–	–	–	–	–
Excess (Ervens)	36	40	44	46	48	48	51	54	57
Graves	131	158	166	185	185	185	195	206	219
Insurance Claims	382	279	385	203	250	250	319	338	359
Lost Water Tokens	13	11	11	17	14	14	14	15	16
Motor Hiring	27	27	10	31	10	10	11	11	12
Other Revenue	383	306	500	71	255	255	322	235	249
Parking Meter Charges	171	124	49	104	50	50	53	56	60
Photo Copies	44	47	31	26	26	26	27	28	30
Plan Fees	296	511	346	400	550	550	450	477	506
Posters (Lamp Poles)	59	47	72	78	–	–	–	–	–
Recoverable Cost (Income)	145	161	131	103	139	139	105	111	118
Recovery Commission	262	302	309	303	376	376	434	460	487
Registration Fees / Plan Drawers	17	33	15	10	10	10	10	11	11
Search Fees	47	49	59	44	46	46	46	48	51
Seta Training	–	–	–	–	–	–	749	794	842
Side Line Recoupment	140	154	169	169	169	169	179	189	201
Soil and Gravel	25	33	40	44	44	44	40	42	45
Staff Residence	39	62	49	32	48	48	51	54	57
Stores	138	73	64	74	50	50	56	59	63
Street Name Boards Electricity	18	28	40	40	40	40	42	44	47
Street Name Plate Compulsor	26	58	93	90	97	97	100	106	112
Sub-Economic Rental	50	40	42	45	42	42	44	46	49
Sundry Income	88	153	71	31	1 161	1 161	53	56	59
Swimming Pool Tickets	67	109	81	91	–	–	53	56	60
Vehicle Testing / Road Worthiness	291	357	405	406	430	430	456	483	512
Total 'Other' Revenue	2 980	3 263	3 293	2 751	4 108	4 108	3 926	4 056	4 299

Table 64 MBRR Table SA1 - Supporting detail to budgeted financial performance

Description / R thousand	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
EXPENDITURE ITEMS:									
Employee related costs									
Basic Salaries and Wages	68 997	89 797	104 014	117 803	119 551	119 551	126 978	134 596	142 672
Contributions to UIF	715	1 779	1 001	965	1 140	1 140	1 153	1 222	1 295
Contributions to Pension	10 403	14 571	16 592	18 727	19 523	19 523	22 429	23 775	25 201
Medical Aid Contributions	6 783	6 772	8 050	8 704	9 614	9 614	10 955	11 612	12 309
Contributions to WCA	–	–	1 295	1 072	1 559	1 559	1 220	1 293	1 370
Group Life Insurance	618	859	1 009	1 138	1 569	1 569	1 540	1 632	1 730
Travel, Accomodation and Other Allowances	3 753	4 556	6 015	6 206	8 090	8 090	7 062	7 485	7 934
Housing benefits and allowances	449	356	336	368	341	341	419	445	471
Bargaining Council Contribution	30	38	39	44	56	56	63	67	71
Bonus	4 610	6 280	7 395	8 726	8 287	8 287	10 375	10 997	11 657
Overtime	6 726	9 485	7 555	3 804	7 866	7 866	8 666	9 186	9 738
Performance Bonus	301	418	438	694	520	520	587	622	660
Training Levies	823	1 090	1 273	965	1 451	1 451	1 943	2 059	2 183
Cellphone Allowance	–	–	–	–	–	–	–	–	–
Other benefits and allowances	–	–	–	–	–	–	–	–	–
Payments in lieu of leave	–	–	–	–	–	–	–	–	–
Long service awards	–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	3 210	3 527	3 788	857	2 205	2 205	2 206	2 339	2 479
sub-total	107 418	139 527	158 798	170 073	181 769	181 769	195 595	207 330	219 770
Less: Employees costs capitalised to PPE	–	–	569	–	798	798	841	892	945
Total Employee related costs	107 418	139 527	158 229	170 073	180 972	180 972	194 753	206 438	218 825
Contributions recognised - capital									
Total Contributions recognised - capital	–	–	–	–	–	–	–	–	–
Depreciation & asset impairment									
Depreciation of Property, Plant & Equipment	110 941	112 108	110 417	152 422	115 412	115 412	108 542	115 054	121 958
Lease amortisation	–	–	–	–	–	–	–	–	–
Capital asset impairment	–	–	773	–	–	–	–	–	–
Depreciation resulting from revaluation of PPE	–	–	–	137 994	–	–	–	–	–
Total Depreciation & asset impairment	110 941	112 108	111 190	14 428	115 412	115 412	108 542	115 054	121 958
Bulk purchases	–	–	–	–	–	–	–	–	–
Electricity Bulk Purchases	60 330	80 433	101 577	114 630	118 340	118 340	129 518	138 573	149 118
Water Bulk Purchases	2 125	1 667	4 679	2 271	2 271	2 271	2 396	2 540	2 692
Total bulk purchases	62 456	82 101	106 256	116 901	120 611	120 611	131 915	141 113	151 811
Transfers and grants	–	–	–	–	–	–	–	–	–
Cash transfers and grants	590	855	917	466	491	491	25 984	27 437	29 083
Non-cash transfers and grants	–	–	–	–	–	–	–	–	–
Total transfers and grants	590	855	917	466	491	491	25 984	27 437	29 083
Contracted services									
Business Plans	–	–	–	–	–	–	720	–	–
CCTV Equipment	–	18	98	150	120	120	127	134	142
Commission Paid	805	692	525	525	589	589	636	675	715
Greenfields	–	–	–	–	8 282	8 282	–	–	–
Legal Costs	1 678	1 486	1 810	1 481	1 412	1 412	1 491	1 581	1 676
Meter Reading Services	280	307	369	406	368	368	418	443	470
Pavement Master Plan	–	–	–	–	–	–	–	–	–
Professional Fees	3 182	5 792	4 724	5 195	3 810	3 810	9 751	6 641	7 040
Professional Services	–	–	0	–	0	0	0	0	0
Programming Costs	342	580	389	418	480	480	550	583	618
Refuse Removal Contractors	–	–	–	–	–	–	–	–	–
Removal of Refuse - Ward Projects	–	157	165	412	350	350	600	636	674
Revenue Enhancement Project	–	–	–	–	779	779	1 085	1 150	1 219
Security Service External	32	8	225	179	29	29	29	31	33
Service Contract: DSM Equipment	10	–	–	–	–	–	–	–	–
Service Investigation	–	–	26	–	–	–	–	–	–
Settlement Agreements	–	450	–	–	–	–	–	–	–
Sewerage Network Master Plan	–	–	–	435	–	–	435	38	40
Storm Water Master Plan	–	–	556	35	34	34	36	38	40
Traffic Control Contracts	91	630	763	734	730	730	774	820	869
Transport & Survey Costs	–	–	–	–	374	374	–	–	–
Water Distribution Master Plan	–	–	–	515	–	–	515	38	40
sub-total	6 419	10 120	9 650	10 485	17 357	17 357	17 167	12 808	13 576
Allocations to organs of state:									
Electricity	–	–	–	–	–	–	–	–	–
Water	–	–	–	–	–	–	–	–	–
Sanitation	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Total contracted services	6 419	10 120	9 650	10 485	17 357	17 357	17 167	12 808	13 576

Table 64 MBRR Table SA1 - Supporting detail to budgeted financial performance

Description / R thousand	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
EXPENDITURE ITEMS:									
Other Expenditure By Type									
Collection costs	152	163	194	212	180	180	230	244	258
Audit fees	1 506	2 320	2 687	2 940	2 920	2 920	3 097	3 283	3 480
General expenses	6 187	6 173	8 427	6 884	5 843	5 843	8 077	8 549	9 062
2010 World Cup Soccer PVA	291	424	–	–	–	–	–	–	–
Administration Costs	–	–	–	–	–	–	2	2	2
Advertisement Costs	747	454	577	531	462	462	518	549	582
Bank Charges	494	546	681	690	755	755	800	848	899
Black Plastic Bags	923	1 206	945	1 182	1 108	1 108	1 238	1 312	1 391
Chemicals/Fertilizers	1 952	1 821	2 035	2 138	2 183	2 183	2 298	2 436	2 582
Commission Paid	686	1 245	867	967	920	920	983	1 042	1 104
Cultural Festival	–	–	1 165	150	12	12	158	167	177
Entertainment Costs	325	464	440	418	299	299	365	386	410
Fuel & Oil	3 855	5 115	6 179	5 947	5 681	5 681	7 202	7 614	8 027
Indigent Assistance	12 555	16 117	20 159	20 499	22 671	22 671	–	–	–
Insurance	1 723	2 251	1 355	1 702	1 600	1 600	1 650	1 749	1 854
Job Creation Activities	9	–	8	40	20	20	–	–	–
Laboratorium Analysis	139	196	252	543	363	363	546	414	439
Licence Fees	495	541	577	571	570	570	628	666	705
Membership Fees	582	775	366	1 185	1 306	1 306	1 626	1 720	1 824
Municipal Consumption	8 446	11 237	14 754	14 780	12 364	12 364	13 327	14 309	15 477
Operating Grant Expenditure	32 292	1 050	507	–	1 435	1 435	–	–	–
Printing/Stationary	1 202	1 286	1 722	1 569	1 231	1 231	1 279	1 356	1 437
Reparairs and Maintenance	8 436	10 465	10 471	11 610	12 282	12 282	17 315	15 900	16 884
Street Lightening	2 300	2 211	1 392	2 090	3 850	3 850	4 250	4 505	4 775
Subsistence & Travel Costs	2 245	2 699	3 019	2 153	1 916	1 916	2 147	2 275	2 412
Telephone/Postage	2 623	2 976	3 226	2 861	2 794	2 794	2 928	3 103	3 289
Training	1 812	1 601	1 745	2 196	2 020	2 020	2 090	2 215	2 348
Contribution Long Service Awards	–	2 843	59	–	2 005	2 005	2 005	2 125	2 253
Contribution Post Employment Benefit	2 127	20 739	25 433	1 900	8 241	8 241	8 241	8 735	9 259
Provision - Landfill Sites	26	10	2	4	4	4	–	–	–
Total 'Other' Expenditure	94 129	96 925	109 245	85 761	95 034	95 034	82 999	85 506	90 932
Repairs and Maintenance by Expenditure Item									
Employee related costs	–	–	–	–	–	–	–	–	–
Other materials	8 436	10 465	10 471	11 610	12 282	12 282	17 315	15 900	16 884
Contracted Services	–	–	–	–	–	–	–	–	–
Other Expenditure	–	–	–	–	–	–	–	–	–
Total Repairs and Maintenance Expenditure	8 436	10 465	10 471	11 610	12 282	12 282	17 315	15 900	16 884
Repairs and Maintenance by Expenditure Item									
Employee related costs	33 960	41 746	45 006	47 838	51 659	51 659	56 628	60 026	63 627
Transport Costs / Machine / Vehicle Hire	7 502	5 750	8 618	9 600	9 401	9 401	10 218	10 218	10 218
Contracted Services	–	–	960	1 495	34	34	986	114	121
Other Expenditure	11 890	14 439	15 677	16 587	16 740	16 740	22 001	20 847	22 084
Total Repairs and Maintenance Expenditure	53 352	61 935	70 261	75 520	77 834	77 834	89 833	91 205	96 050

Table 65 MBRR Table SA2 – Matrix financial performance budget (Revenue source / expenditure type and department)

Description / R thousand	Vote 1 - MUNICIPAL	Vote 2 - CORPORATE	Vote 3 - FINANCIAL	Vote 4 - DEVELOPMENT	Vote 5 - TECHNICAL	Total
Revenue By Source						
Property rates	61 170	–	–	–	–	61 170
Property rates - penalties & collection charges	–	–	–	–	–	–
Service charges - electricity revenue	–	–	–	–	213 283	213 283
Service charges - water revenue	–	–	–	–	47 118	47 118
Service charges - sanitation revenue	–	–	–	2 671	24 262	26 933
Service charges - refuse revenue	–	–	–	24 346	–	24 346
Service charges - other	–	–	–	–	–	–
Rental of facilities and equipment	5 636	653	–	729	0	7 018
Interest earned - external investments	–	–	1 005	–	–	1 005
Interest earned - outstanding debtors	–	–	1 682	–	–	1 682
Dividends received	–	–	–	–	–	–
Fines	–	–	–	2 055	–	2 055
Licences and permits	–	–	1	1 658	–	1 658
Agency services	–	–	–	3 477	–	3 477
Other revenue	6	470	1 040	1 246	1 164	3 926
Transfers recognised - operational	1 500	–	60 205	1 930	1 129	64 764
Gains on disposal of PPE	–	7 000	–	–	–	7 000
Total Revenue (excluding capital transfers and contributions)	68 312	8 123	63 932	38 110	286 956	465 434
	–	–	–	–	–	–
Expenditure By Type	–	–	–	–	–	–
Employee related costs	31 230	19 256	16 741	77 251	50 276	194 753
Remuneration of councillors	7 280	–	–	–	–	7 280
Debt impairment	–	–	1 000	–	–	1 000
Depreciation & asset impairment	2 176	3 093	484	11 061	91 727	108 542
Finance charges	122	–	91	–	15 157	15 369
Bulk purchases	–	–	–	–	131 915	131 915
Other materials	–	–	–	–	–	–
Contracted services	2 964	1 918	8 152	2 748	1 386	17 167
Transfers and grants	600	–	–	–	–	600
Other expenditure	12 781	(1 198)	22 212	26 773	47 815	108 383
Loss on disposal of PPE	–	–	–	–	–	–
Total Expenditure	57 152	23 070	48 679	117 833	338 275	585 008
Surplus/(Deficit)	11 160	(14 947)	15 254	(79 723)	(51 319)	(119 574)
Transfers recognised - capital	–	–	36 768	276	–	37 044
Contributions recognised - capital	–	–	–	–	–	–
Contributed assets	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	11 160	(14 947)	52 021	(79 447)	(51 319)	(82 530)

Table 66 MBRR Table SA3 – Supporting detail to Statement of Financial Position

Description / R thousand	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
ASSETS									
Call investment deposits									
Call deposits < 90 days	20 536	6 294	6 389	17 738	17 738	10 738	12 281	10 500	10 500
Other current investments > 90 days	5 705	5 763	1 648	5 000	5 000	5 000	4 000	4 000	4 000
Total Call investment deposits	26 241	12 057	8 037	22 738	22 738	15 738	16 281	14 500	14 500
Consumer debtors									
Consumer debtors	35 944	55 761	44 753	36 600	36 600	36 600	38 000	34 000	34 000
Less: Provision for debt impairment	(18 261)	(17 087)	(7 856)	(14 433)	(14 433)	(14 473)	(14 973)	(15 473)	(15 973)
Total Consumer debtors	17 683	38 674	36 897	22 167	22 167	22 127	23 027	18 527	18 027
Debt impairment provision									
Balance at the beginning of the year	21 318	20 637	17 087	14 393	14 393	14 433	14 473	14 973	15 473
Contributions to the provision	2 949	784	4 830	540	540	540	1 000	1 000	1 000
Bad debts written off	(3 630)	(4 333)	(14 062)	(500)	(500)	(500)	(500)	(500)	(500)
Balance at end of year	20 637	17 087	7 856	14 433	14 433	14 473	14 973	15 473	15 973
Property, plant and equipment (PPE)									
PPE at cost/valuation (excl. finance leases)	3 066 147	3 092 123	3 134 262	3 283 018	3 346 075	3 278 347	3 344 162	3 395 499	3 445 419
Less: Accumulated depreciation	864 401	975 310	1 085 536	1 023 851	1 124 835	1 200 948	1 309 490	1 424 544	1 546 502
Total Property, plant and equipment (PPE)	2 201 746	2 116 813	2 048 726	2 259 167	2 221 241	2 077 400	2 034 673	1 970 955	1 898 917
LIABILITIES									
Current liabilities - Borrowing									
Current portion of long-term liabilities	3 653	6 555	11 714	18 000	18 000	18 000	17 074	15 628	10 286
Total Current liabilities - Borrowing	3 653	6 555	11 714	18 000	18 000	18 000	17 074	15 628	10 286
Trade and other payables									
Trade and other creditors	20 384	52 434	46 519	21 525	33 193	48 952	55 000	51 578	51 801
Unspent conditional transfers	11 064	5 830	30 365	23 407	22 932	12 055	2 793	2 793	7 203
VAT	2 956	3 251	1 053	5 500	13 500	13 500	13 500	5 500	5 500
Total Trade and other payables	34 404	61 514	77 937	50 432	69 625	74 506	71 293	59 871	64 504
Non current liabilities - Borrowing									
Borrowing	58 730	70 207	81 907	153 643	186 592	143 038	173 616	206 981	232 911
Total Non current liabilities - Borrowing	58 730	70 207	81 907	153 643	186 592	143 038	173 616	206 981	232 911
Provisions - non-current									
Non-Current Trust Accounts	2 484	2 648	2 625	4 700	4 700	4 700	4 000	4 000	4 000
List other major provision items									
Post Employment Medical Aid Benefits	18 233	37 197	60 766	35 598	41 938	69 006	77 247	85 982	95 241
Long Service Awards	3 025	5 667	5 514	3 025	5 030	7 519	9 524	11 649	13 902
Landfill Sites Rehabilitation	1 311	1 321	–	1 350	1 350	4	4	4	4
Total Provisions - non-current	25 053	46 833	68 905	44 672	53 018	81 230	90 775	101 636	113 148
CHANGES IN NET ASSETS									
Accumulated Surplus/(Deficit)									
Accumulated Surplus/(Deficit) - opening balance	(54 274)	2 304 617	2 168 595	2 172 987	2 172 987	2 031 615	1 969 756	1 887 226	1 788 370
GRAP adjustments	2 448 315	(6 879)	–	–	–	–	–	–	–
Restated balance	2 394 041	2 297 738	2 168 595	2 172 987	2 172 987	2 031 615	1 969 756	1 887 226	1 788 370
Surplus/(Deficit)	(89 353)	(129 208)	(136 929)	36 116	(61 859)	(61 859)	(82 530)	(98 856)	(106 771)
Appropriations to Reserves	–	–	–	–	–	–	–	–	–
Depreciation offsets	–	–	–	–	–	–	–	–	–
Other adjustments	(71)	65	(51)	–	–	–	–	–	–
Accumulated Surplus/(Deficit)	2 304 617	2 168 595	2 031 615	2 209 102	2 111 128	1 969 756	1 887 226	1 788 370	1 681 599
Reserves									
Capital replacement	–	–	–	–	–	–	–	–	–
Capitalisation	–	–	–	–	–	–	–	–	–
Government grant	–	–	–	–	–	–	–	–	–
Donations and public contributions	–	–	–	–	–	–	–	–	–
Total Reserves	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2 304 617	2 168 595	2 031 615	2 209 102	2 111 128	1 969 756	1 887 226	1 788 370	1 681 599

Table 67 MBRR Table SA9 – Social, economic and demographic statistics and assumptions

Description of economic indicator	Basis of calculation	1996 Census	2001 Census	2007 Survey	2009/10	2010/11	2011/12	Current Year 2012/13	2013/14 Medium Term Revenue & Expenditure Framework		
					Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics											
Population	2007 Census	–	–	100	100	100	100	100	100	100	100
Females aged 5 - 14	2007 Census	–	–	10	10	10	10	10	10	10	10
Males aged 5 - 14	2007 Census	–	–	10	10	10	10	10	10	10	10
Females aged 15 - 34	2007 Census	–	–	17	17	17	17	17	17	17	17
Males aged 15 - 34	2007 Census	–	–	19	19	19	19	19	19	19	19
Unemployment	2007 Census	–	–	10	10	10	10	10	10	10	10
Monthly household income (no. of households)											
No income	Information not available	–	–	–	–	–	–	–	–	–	–
R1 - R1 600	Information not available	–	–	–	–	–	–	–	–	–	–
R1 601 - R3 200	Information not available	–	–	–	–	–	–	–	–	–	–
R3 201 - R6 400	Information not available	–	–	–	–	–	–	–	–	–	–
R6 401 - R12 800	Information not available	–	–	–	–	–	–	–	–	–	–
R12 801 - R25 600	Information not available	–	–	–	–	–	–	–	–	–	–
R25 601 - R51 200	Information not available	–	–	–	–	–	–	–	–	–	–
R52 201 - R102 400	Information not available	–	–	–	–	–	–	–	–	–	–
R102 401 - R204 800	Information not available	–	–	–	–	–	–	–	–	–	–
R204 801 - R409 600	Information not available	–	–	–	–	–	–	–	–	–	–
R409 601 - R819 200	Information not available	–	–	–	–	–	–	–	–	–	–
> R819 200	Information not available	–	–	–	–	–	–	–	–	–	–
Poverty profiles (no. of households)											
< R2 060 per household per month	Indigent Register	–	–	–	–	–	7	11	12	12	13
Household/demographics (000)											
Number of people in municipal area	2007 Census	–	–	100	100	100	100	100	100	100	100
Number of poor people in municipal area	Information not available	–	–	–	–	–	–	–	–	–	–
Number of households in municipal area	A10 - Electricity Statistics	–	–	–	19	20	22	21	22	22	22
Number of poor households in municipal area	A10 - Number of Indigent Households	–	–	–	–	–	11	7	12	12	13
Definition of poor household (R per month)	Debt Collection	–	–	2 x Old	2 x Old Age	2 x Old	2 x Old	2 x Old	2 x Old	2 x Old	2 x Old Age
Housing statistics											
Formal	Information not	–	–	–	–	–	–	–	–	–	–
Informal	Information not	–	–	–	–	–	–	–	–	–	–
Total number of households											
Dwellings provided by municipality	Information not available	–	–	–	–	–	–	–	–	–	–
Dwellings provided by province/s	Information not	–	–	–	–	–	–	–	–	–	–
Dwellings provided by private sector	Information not	–	–	–	–	–	–	–	–	–	–
Total new housing dwellings											
Economic											
Inflation/inflation outlook (CPIX)		–	–	–	–	–	–	–	–	–	–
Interest rate - borrowing		–	–	–	–	–	–	–	–	–	–
Interest rate - investment		–	–	–	–	–	–	–	–	–	–
Remuneration increases		–	–	–	–	–	–	–	–	–	–
Consumption growth (electricity)		–	–	–	–	–	–	–	–	–	–
Consumption growth (water)		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
Collection rates		–	–	–	–	–	–	–	–	–	–
Property tax/service charges		–	–	–	–	–	–	–	–	–	–
Rental of facilities & equipment		–	–	–	–	–	–	–	–	–	–
Interest - external investments		–	–	–	–	–	–	–	–	–	–
Interest - debtors		–	–	–	–	–	–	–	–	–	–
Revenue from agency services		–	–	–	–	–	–	–	–	–	–

Table 68 MBRR SA32 – List of external mechanisms

External mechanism Name of organisation	Yrs/ Mths	Period of agreement Number	Service provided	Expiry date of service delivery agreement or	Monetary value of agreement R thousand
BIQ	Yrs	Ongoing	Information System - Financial System	Ongoing	139
IMIS	Yrs	Ongoing	Information System - Financial System	Ongoing	292
Alltech Netstar Fleet Solutions	Mths	Ongoing	Satellite Tracking System for Vehicles	Ongoing - 30 Days Notice Period	276
Team Mate	Yrs	Ongoing	Information System - Financial System	Ongoing	15
Nashua	Yrs	3	Rental of Photocopy Machines	02/02/2014	6
Help U Agencies	Yrs	5	Rental of Offices for Councillors and Ward Committee Members	End of Councillors' Term 2014/2015	20
RWT Trading	Yrs	3	Rental of Offices for Councillors and Ward Committee Members	30/12/2012	30
PWC	Yrs	0	Revenue Enhancement Programme	30/06/2016	3 852

2.15 Municipal manager's quality certificate

I _____, Municipal Manager of //Khara Hais Municipality, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

WILLEM JB ENGELBRECT

Municipal Manager of //Khara Hais Municipality (NC083)

Signature: _____ Date: _____